

~ Enhancing taxpayer services through using data, digital tech, etc. ~

Japan adopts a self-assessment system for most of its national taxes. Under this system, taxpayers themselves calculate their income and tax amount, based on which they file and make a payment. In order for the self-assessment system to function properly, taxpayers are required to have a high level of awareness regarding tax payment and proactively and properly fulfill the obligation of tax responsibilities as provided by the law.

To this end, we are working on various convenience improvement measures and information provision to enable taxpayers to submit tax returns and pay taxes in an easy and convenient manner, by using data and digital tech. This way, we are striving to strengthen our services for taxpayers.

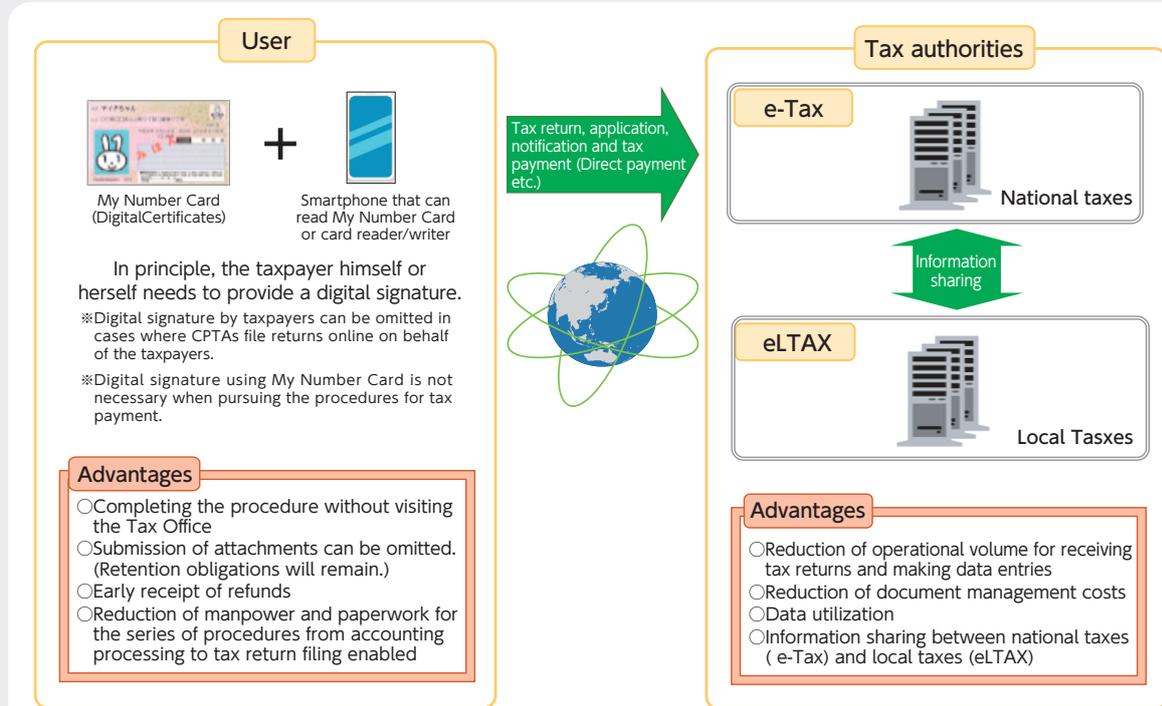
1 e-Tax (Online National Tax Return Filing and Tax Payment System)

~ Strongly promote various measures in order to expand the uses of e-Tax ~

By using e-Tax, each taxpayer can pursue various procedures for national taxes online such as tax return filing, submission of applications / notifications, and tax payment.

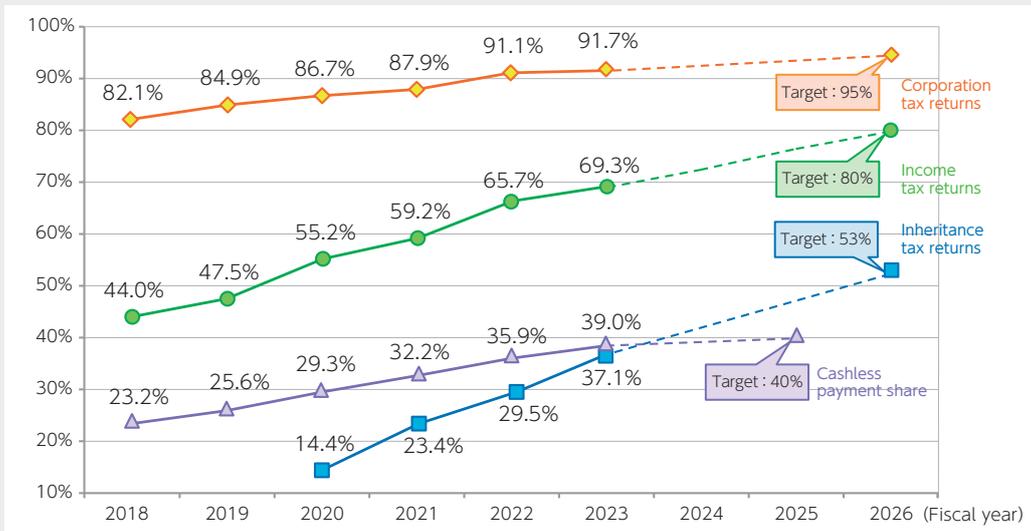
We are strongly promoting various measures to enhance the convenience of e-Tax for expanding usage of e-Tax (see Column 1), and online usage rate has been steadily increasing.

Outline of e-Tax



Rates of online filing

We will aim to further raise the rates of online filing through setting the target.



- ※ 1 Each counted figure for FY2023 is a preliminary figure. Finalized figures are scheduled to be publicly released through e-Tax website around October 2024.
- ※ 2 The graph shows usage rates for major procedures. Please refer to the e-Tax website for other procedures.
- ※ 3 Regarding income tax, the data include tax returns prepared at the consultation sites and submitted via e-Tax.



Web Site of e-Tax
"Status of e-Tax usage
in FY2022"
[in Japanese]

Column 1

Measures for improving the convenience of e-Tax

1 Provision of "My page" where each taxpayer can browse corporate information etc. registered with e-Tax [It became available in September 2023]

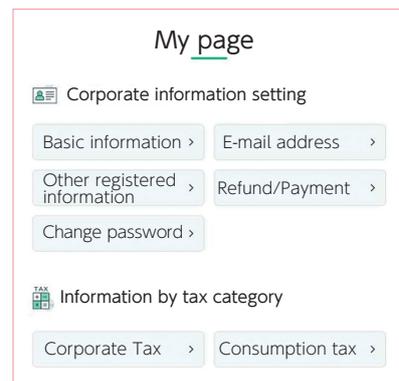
In addition to "My page" for individuals that was provided in January 2023, "My page" for corporations is also provided.

On "My page" of e-Tax, each taxpayer can confirm the following: corporate information registered with e-Tax ("corporate name," "place to pay taxes," "registered financial institution," etc.); information related to each tax item (corporation tax amount and local corporation tax amount in interim tax declaration etc.)

※ For details, see the website of e-Tax



Website of e-Tax "My page"
[in Japanese]



Envisioned screen of "My page" for Corporation

2 Various web systems (e-Tax software) were integrated [Implemented in May 2024]

We integrated the various web systems provided on e-Tax (reception system, e-Tax software [web version], e-Tax software [SP version]). Through this, user access lines were sorted out from their perspective, so e-Tax became easier to use.

Also, we improved the design of relevant UI/UX to make it easier to use from either a smartphone, a tablet, or a PC.

※ For details, see the website of e-Tax



Website of e-Tax: "Various web systems of e-Tax were integrated to improve functionality."
[in Japanese]

2 Filing for tax return

~ The number of taxpayers who filed tax return for income tax was 23.24 million.
More than half of them filed for refunds ~

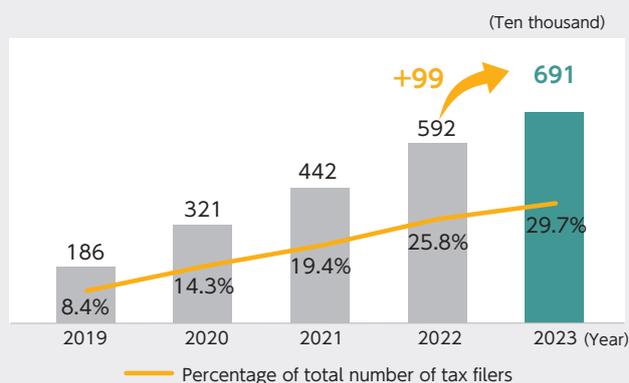
Tax filing is a procedure, in which the taxpayer calculates income and tax amount for a one-year period, files and pays taxes. Not only persons obligated to file, but also those who obtain tax refunds file tax returns, for example, because they paid a certain amount of medical expenses. 23.24 million people filed their income tax for 2023; thus, one out of five residents filed tax returns. Of these, over 13.5 million people filed for refunds, comprising over half of the people filing tax returns.

(1) Promotion of filing by e-Tax at home

The NTA promotes that taxpayers themselves file at home by e-Tax (including the filing assistance on the NTA website), so that they can file returns without visiting the filing sites.

Among the tax returns filed for 2023, those who filed from home using e-Tax accounted for 6.91 million people. This figure represented an increase by 990,000 people from those who had done so for 2022.

■ Trend in the number of taxpayers who filed tax returns via e-Tax at home



Number of people who filed 2023 tax returns		Ten thousand
		2,324
Via e-Tax at home		1,182
Transmissions by taxpayers themselves		691
Via smartphone etc.		316
Proxy transmissions by CPTAs		492
Via e-Tax at the filing sites		256
Via e-Tax at the designated sites by local governments		167

~ The filing assistance is available on the NTA website ~

With the filing assistance on the NTA website (<https://www.keisan.nta.go.jp/kyoutu/ky/sm/top#bsctrl> [in Japanese]), if a taxpayer enters the amounts and other necessary information according to the guidance on the screen, income amounts and tax amounts are automatically calculated, and it allows taxpayers to complete their tax returns accurately for income tax, consumption tax for sole proprietors, gift tax, etc. as well as financial statements for blue returns; and the filing data thus produced can be transmitted as is via e-Tax.

Note that, by linking with the Mynportal, income information such as salaries and public pension benefits and tax deduction information such as medical expenses and contributions to local governments can be collectively obtained, and amounts, etc. thereof can be automatically entered in corresponding fields.



The filing assistance
on the NTA website
[in Japanese]

About tax filing for income tax using smartphone

Regarding the filing assistance on the NTA website, we make efforts for better design to enable easy use so that much more taxpayers can file at home; for instance, we have provided dedicated pages for smartphone users.

Regarding a “withholding tax slip for salary income,” if it is captured by a smartphone camera, it can be automatically entered to the filing assistance on the NTA website.

Target scope for the dedicated site for smartphones

【Income-related】

- Business income
- Real estate income
- Employment income
- Miscellaneous income
- Occasional income
- Annual transaction statement for specified account (Transfer income, dividend income, etc. from listed stocks etc.)
- Amount of losses on transfer of listed shares etc. carried forward from the previous year

【Deduction-related】

- Income deductions of all types
- Special credit for contributions to political parties etc.
- Reduction or exemption of income tax due to disasters
- Foreign tax credit
- Amount of estimated tax prepayment
- Losses carried forward to be deducted this year



※ The dedicated site for smartphones can be used only for the tax filing for the latest year out of the eligible years.

~ The number of people that submit a tax return with e-Tax using the “filing assistance on the NTA website” is increasing each year ~

In the filing period for 2023, the number of people who filed tax returns for income tax from home with e-Tax using the “filing assistance on the NTA website” was 6.46 million including proxy transmissions by CPTAs. The number of users has been increasing year after year, from the figure for 2015. The number of people who submitted paper tax returns using the “filing assistance on the website” for 2023 was 3.21 million people, which was a decrease from 3.51 million people for 2022. This shows a further accelerated pace of the shift from paper to e-Tax filing. Of 6.46 million people, about 3.16 million people created a tax return using smartphone etc.

(2) Response to diverse taxpayer needs

~ Easing congestion at the filing sites by using numbered tickets ~

To ease congestion at the filing sites during the tax filing period, numbered tickets, denoting when to enter the sites, are distributed to the taxpayers wishing to visit the sites.

The tickets are distributed at each site on the day; additionally, they can be issued in advance online.

~ Opening Tax Office on Sundays during the filing period ~

We heard voices from taxpayers that they want filing consultations on the days other than weekdays as well. In response to that, we receive tax returns and provides filing consultations on two Sundays during the tax return filing period at some Tax Offices.

Cooperation with local governments

In an effort to simplify taxpayer filing procedures and improve administrative efficiency, the NTA is working on achieving close cooperation with local governments: for instance, mutual provision of data on tax returns of income tax.

3 Promotion of cashless payment

~ Building an environment that enables cashless payment in an easy and convenient manner ~

At present, about 60 percent plus of total national tax payments are made at financial institutions, convenience stores or counters of Tax Offices.

We are striving to expand usage of cashless payments with a goal to achieve 40% in cashless payment share by FY2025, aiming to perform the following three: improve the convenience for taxpayers; improve the operational efficiency; and realize non-contact tax procedures.

In addition, for carrying out dissemination and PR for the trend toward cashless payments and soliciting its usage, we are collaborating with the Bank of Japan and other relevant entities such as local tax authorities and financial institutions.

■ Proportions of national tax payments by payment method: FY2022 results (based on the number of cases)



~ Enhanced taxpayer services by offering various payment methods ~

Given the diversification of payment methods and the progress in using cashless, we enhance taxpayer convenience for national taxes as well, through introducing diverse payment methods as below:



General guidance about tax payment on the NTA website
[in Japanese]

(1) Cashless payment methods

Transfer tax payment

***Available for self-assessment income tax and consumption tax of sole proprietors only**

Transfer tax payment is a tax payment procedure by debiting tax amounts from a deposit account or a savings account designated by each taxpayer by using a request form for payment by transfer in advance.

By submitting a transfer request to a Tax Office or financial institution, or via e-Tax, transfer tax payment will automatically be carried out from the next time onwards.

This is a convenient procedure for the individuals who submit tax returns of income tax and consumption tax.

Direct payment (account transfer using e-Tax)

***Available for all tax categories**

Direct payment is a procedure that enables taxpayers to pay tax immediately or on a designated payment date, based on an application for use submitted in advance, by simple operation (by transfer from a deposit account or a savings account) after filing tax returns digitally by e-Tax.

Any user (limited to individuals whose financial institutions support online submission) can use this by submitting the usage application to the relevant tax office or via e-Tax.

This is a convenient procedure for those who file a tax return with e-Tax, or particularly for those who frequently pursue payment procedures (monthly payment of withheld income tax etc.).

Since April 2024, automatic direct debit on the statutory due date for tax payment* has been possible, only by expressing the will to do direct payment by the day before the statutory payment due date (filling in a checkmark in the checkbox) when sending tax return data etc. via e-Tax.

* In case the filing procedure is completed on the statutory due date for tax payment, the automatic direct debit will be processed on the following business day.

Online tax payment using Internet banking etc.

*Available for all tax categories

This is a procedure for payment using the Internet banking or ATM of financial institutions that accept Pay-easy payment, which is enabled by submitting an application to start using e-Tax in advance.

Payment with credit card

*Available for all tax categories

This is a payment procedure which is used by inputting credit card information on the dedicated website (credit card payment site for national taxes).

- ※ 1 When paying taxes this way, settlement charges dependent on the tax amount need to be paid separately. (Such settlement charges are not the funds to be counted as part of the revenues for the government.)
- ※ 2 Please note that the tax amount that can be paid with a credit card is less than 10 million yen and within the payment limit of the credit card to be used.

Payment by smartphone app

*Available for all tax categories

This is a payment procedure where a usable payment method is chosen on a dedicated website (smartphone-dedicated payment site for national taxes.)

- ※ 1 Amount that can be paid at a time is 300,000 yen or less.
- ※ 2 Certain balance needs to be charged in advance for the payment method chosen.

(2) Payment methods other than cashless

Payment at convenience stores

*Available for all tax categories except for the voluntary payment of withholding income tax

This is a payment procedure at convenience stores where either one of the methods shown below is used.

- ① A QR code is created on smartphone or PC at home, it will be read by a kiosk terminal at a convenience stores, and the payment slip rendered there will be used to pay at the cashier.
- ② Taxpayers may also complete the payment at convenience stores using the barcoded payment slips issued by the jurisdictional Regional Taxation Bureau or Tax Office which are used to inform the taxpayer of scheduled income tax payments and finalized tax payment amounts prior to the payment deadline such as estimated tax prepayment.

- ※ 1 Amount that can be paid at a time is 300,000 yen or less.
- ※ 2 "QR code" is a registered trademark of DENSO WAVE INCORPORATED.

Cash payment

*Available for all tax categories

This is a payment procedure where payment is made by cash together with the payment slip at a financial institution (a designated agent for receiving payments on behalf of the Bank of Japan) or the relevant tax office.

4 Efforts towards My Number System

(1) Outline of My Number System

My Number System is the social infrastructure to improve administrative efficiency, enhance public convenience, and realize a fairer and more just society.

Upon the introduction of My Number System, the NTA acts as an entity assigning Corporate Numbers and as well as utilizing My Numbers (Individual Numbers) and Corporate Numbers.

For the overview of My Number System, please refer to the Digital Agency website.



The Digital Agency website
[in Japanese]



Myna chan

a. My Number (Individual Number)

My Number is a 12-digit number which has been designated to anyone holding residential registration.

Currently, the usage of My Number is limited to the procedures prescribed by acts or municipal ordinances in the fields of social security, taxation, and disaster response.

b. Corporate Number

Corporate Number is a 13-digit number given to each corporation, such as stock companies. Corporate Number is usable by anyone without any restrictions in usage scope, unlike My Number.

(2) Actions as the entity utilizing My Numbers and Corporate Numbers

~ Utilization and publicity in the national tax field ~

An individual or a corporation needs to fill in the Number (My Number or Corporate Number) on the tax return or the legal payment record every a submission to the Tax Office. When My Number is provided, strict identity verification of the individual is required to prevent identity theft.

For popularizing the My Number system, we created a special corner for the My Number System on the NTA website which contains FAQ etc. Additionally, the NTA is actively promoting various publicity and public relations activities.



The special corner for the My Number System on the NTA website
[in Japanese]

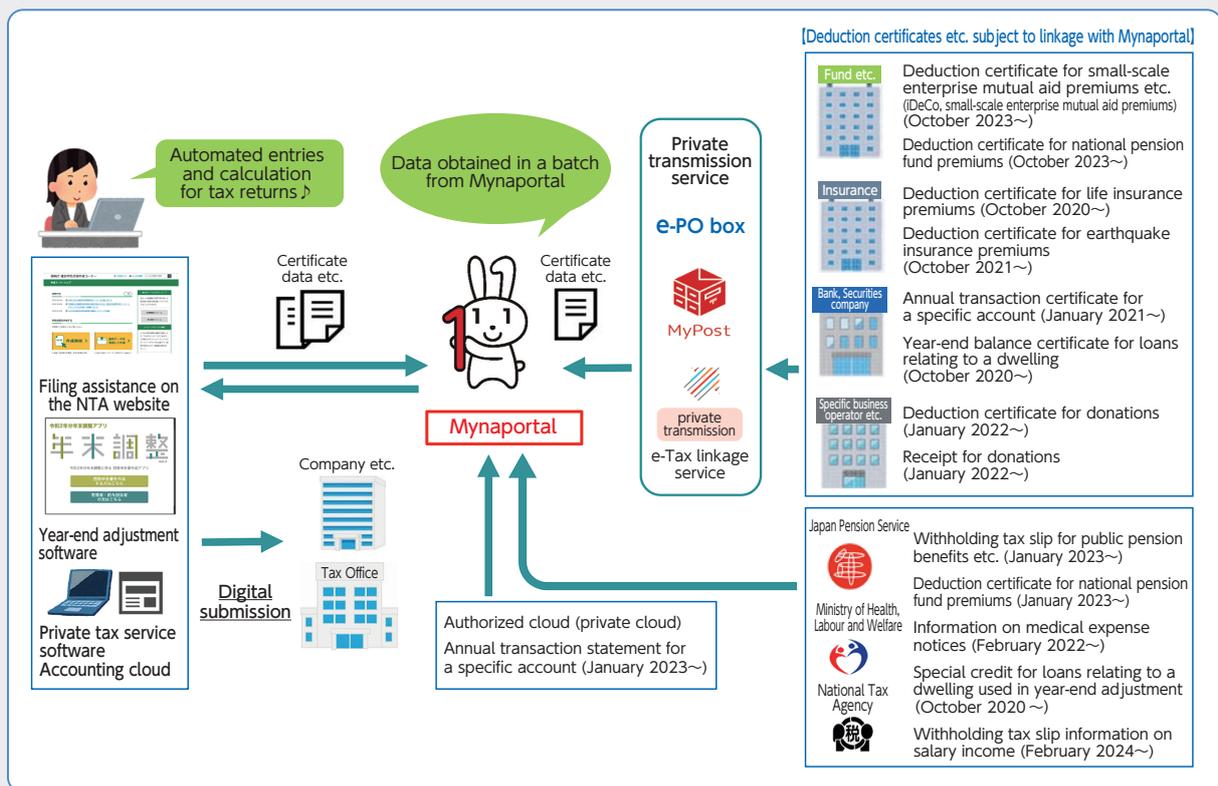
~ Improving convenience for taxpayers ~

Taking the opportunity of the introduction of the My Number System, attaching a copy of a certificate of residence became unnecessary in a filing procedure such as for housing loan tax credit. In addition, when having transmitted a tax return of income tax, consumption tax, gift tax or inheritance tax via e-Tax, such a taxpayer can access information on income tax return, processing status of filing for refund, etc., saved in the e-Tax's message box via the "Notice" function of Mynaportal¹.

¹ Mynaportal refers to an online site operated by the government which enables users to complete various administrative procedures in one stop and check notifications from government organizations.

In addition, to further simplify the procedures for year-end adjustment and tax return filing starting with the applications for 2020, the NTA realized a new function (linkage with Mynaportal) whereby the data on deduction certificates for life insurance premiums etc. can be obtained as a batch from the Mynaportal for automated entries to various application forms. Scope of the data subject to automated entries has been expanded in stages. For example, withholding tax slip information for salary income became linked from February 2024. As such, user convenience was further improved.

Image of linkage with Mynaportal



(3) Promotion of popularization of My Number Card

We are promoting relevant measures to improve the convenience for taxpayers using My Number Card as well as proactively engaging in dissemination and PR activities towards wide acceptance of My Number Card, leveraging various opportunities (period for tax filing, Think About Tax week, etc.).

(4) Actions as the entity assigning Corporate Numbers

The NTA designates Digital Corporate Number to each corporation and notifies it of the number whenever a newly incorporated stock company etc. is registered.

Also, information on the three basic items (that is, trade name [or corporate name], head office location [or location of the main office], and Corporate Number) is publicized on the “NTA Corporate Number Publication Site.”

As part of the social infrastructure, Corporate Number data are expected to be used effectively in a wide scope of areas whether public or private. On the above site, information on the three basic items can be searched, and also, data download function and web-API¹ function are provided. In addition, English representations of the trade name and head office location of each corporation are publicized, given the registration by respective corporation.



NTA Corporate
Number
Publication Site
[in Japanese]

¹ It is a mechanism of inter-system collaboration that enables acquisition of information that match certain conditions, through transmittal of a request from each user's system designating the conditions.

5 Promoting digitalization of administrative services

~ Towards the realization of a Digital Government¹ ~

In accordance with the government policy “Priority Policy Program for Realizing Digital Society” (approved in a Cabinet meeting held in June 2023), the NTA is endeavoring to promote digitalization for the national tax-related procedures and improvements for UI/UX from the taxpayer perspective, as well as to ensure information security and improve efficiency and rationalization of the operations and systems.

Ensuring stable and reliable ICT system and information security

Since the national tax-related operations are closely connected to public rights and obligations and responsible for managing taxpayer information of a large volume, failure in its ICT system is likely to have a large impact on citizens and impair the credibility of tax administration. Therefore, the NTA is working to maintain stable operation of ICT systems by regularly updating ICT equipment.

We take great care for the prevention of improper use and leakage of information. For instance, we allow our officials to use only the necessary information for their works, and we also conduct security audits regularly.

For the core systems (e-Tax system and KSK system that keep the key data), the NTA obtained the certifications based on the ISMS² compliance evaluation system (certifications based on ISO/IEC27001 and JISQ27001³) which are in conformity with international standards, in 2007. They have been regularly updated since then.

Furthermore, in 2020, the system that designates the Corporate Number also acquired the same certification.

Kokuzei Sogo Kanri (KSK) System (Comprehensive management system for national taxes)

The KSK System, which links all Regional Taxation Bureaus and Tax Offices, is a core system to facilitate sophisticated and efficient administration by centrally managing information across the area and the type of tax.

Systems upgrade (Development of new system)

The NTA has decided to aim for “Improvement in taxpayer convenience” and “Higher efficiency and sophistication of taxation and tax collection” through utilization of ICT, and as the infrastructure to realize them, we are promoting the development of next-generation system “KSK2” towards its full-scale introduction in FY2026.

We are promoting the development of the KSK2 with the following concepts:

1. A system to realize operational processing mainly with data (from paper to data),
2. Integration of database applications, which are currently divided by tax category (elimination of vertical division systems)
3. Renewal from so-called large “main frame” computers using the original OS to so-called an “open system” using store-bought general-purpose OS (departure from main frame).

1 “Digital Government” refers to the initiative of the entire government to review the state of the administration on the premise of digitization, while placing priority on enhancing convenience for citizens and businesses.

2 ISMS (an abbreviated code for Information Security Management System) is an organizational initiative to implement the planning, operation, review and improvement which are required in order to maintain a situation of appropriate management for confidentiality, completeness and usability of information assets which should be protected.

3 ISO/IEC27001: 2005 is one of the standards created by the International Organization for Standardization. This became a global standard for information security management systems in October 2005. JISQ 27001:2006 is a Japanese domestic standard published in May 2006, corresponding to ISO/IEC27001.

Commencement of recruiting officials for the new category of “National tax expert B [Science, engineering, and digital course]” from FY2024

To further promote digital transformation for tax administration, the NTA has created a new category of national tax expert B (Science, engineering, and digital course) for the people of science, engineering, and digital course, starting with the national tax expert exam of FY2023, in addition to the conventional category of national tax expert A for the people of law and literature course, and commenced recruiting officials for the category of “National tax expert B [Science, engineering, and digital course]” from FY2024.

The NTA has many divisions that carry out system development, data analysis, development of ICT research techniques, etc., providing various fields where those who graduated from science, engineering, and digital courses can perform actively.

Please refer to the page on “About the creation of a new exam category” of the NTA website for details.



About the creation of a new exam category (Science, engineering, and digital course) [in Japanese]

理工・デジタル系の方向け！！

国税専門官採用試験(B区分)

国税庁では、税務行政のデジタル・トランスフォーメーションに取り組んでおり、ICT分野での活躍が期待される理工・デジタル系の人材を求めています。

国税専門B区分(理工・デジタル系)は、基礎数学、情報数学、情報工学、物理、化学等といった理工・デジタル系の分野の問題が多く設定されており、幅広く、理工・デジタル系の方が受験しやすい試験となっています。

○国税専門官とは…

国税庁は、国の財政基盤を支える内国税の賦課・徴収を行う官庁です。国税専門官は、全国の国税局や税務署で税のスペシャリストとして、次のような業務を行います。

国税調査官 納税者から提出された確定申告書等について、適正な申告が行われたかどうかの調査や検査を行うとともに、申告に関する指導などを行います。

国税徴収官 定められた納期限までに納付されない税金の督促や滞納処分を行って、税金を徴収するとともに、納税に関する指導などを行います。

国税査察官 裁判官から許可状を得て、悪質な脱税者に対して捜索や差押えなどの強制調査を行い、刑事罰を求めるための検査官に当たります。



6 Strict management of information

The NTA retains various information, such as income data of individuals, and strict management of information is required, since should this information leak out, cooperation from taxpayers cannot be expected, disrupting smooth execution of examinations and tax collection etc.

For this reason, should a tax official leak confidential information obtained through a tax examination etc., criminal punishment based on tax laws (up to two years in prison or a fine of up to 1 million yen) that is more serious than penalty defined by the National Public Servant Law (up to a year in prison or a fine of up to 500,000 yen) will be sentenced.

In terms of tax officials, in addition to the regularly scheduled training on information security which they are required to attend, they are also informed that certain locations, such as storefronts and entrances, be avoided for questionings during an examination in consideration of the taxpayer’s privacy.

Since the NTA handles specific Personal Information (personal information which contains My Number), with respect to the aim of related laws and regulations, such as the My Number Law, we strive to exercise control of taxpayer information held by the NTA in a strict manner, such as through regular inspection of the condition in which administrative documents are archived and managed.

7 Concentration of internal operations to centers

Since July 2021, the NTA started the initiative for “concentration of internal operations to centers” targeting limited Tax Offices, where internal operations of such multiple Tax Offices are concentratedly processed at the specialized operation centers.

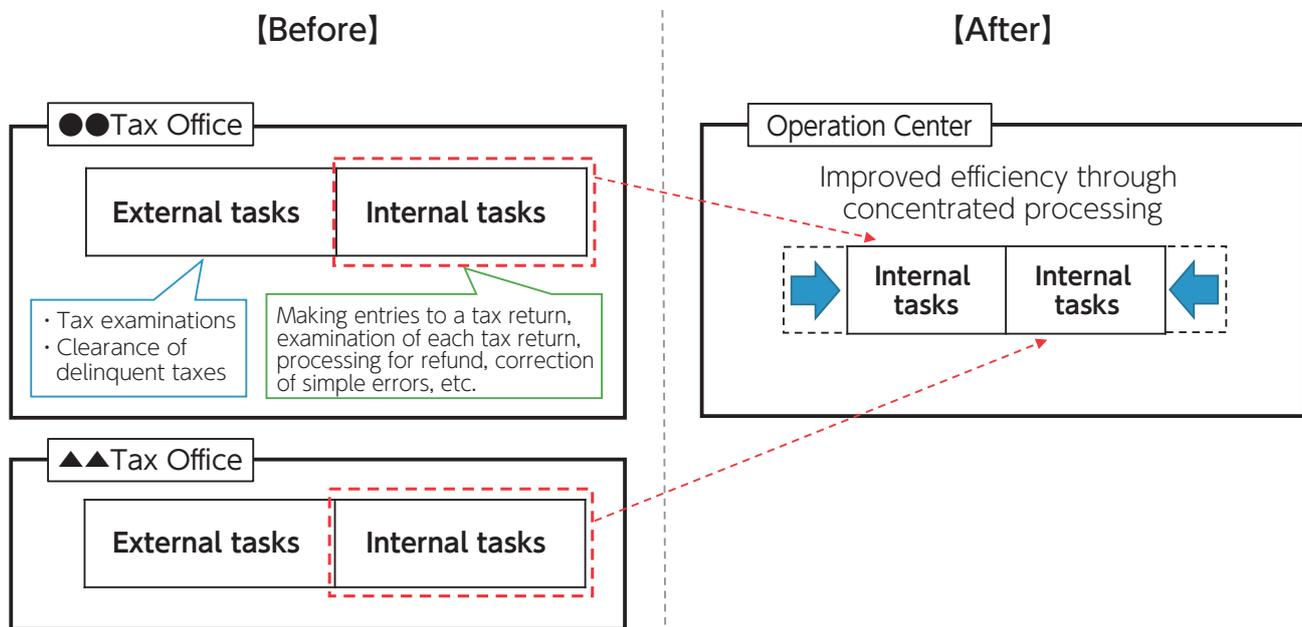
Internal operations include entry processing for tax returns, sending inquiry documents about the content of tax returns, etc.

In the initiative of “concentration of internal operations to centers,” it is aimed at realizing highly efficient operations and ensuring accuracy in operations, through having internal operations concentratedly process at specialized organizations (operation centers). Scope of the target Tax Offices will be expanded gradually, and it is planned to realize the concentration of internal operations to centers targeting all Tax Offices in 2026.

Using the extra room for new tasks secured through the efficiency enhancement, it is intended to improve and enhance external operations, such as the services for taxpayers, tax examinations, clearance of delinquent taxes, effective uses of data, etc.

It is not that “concentration of internal operations to centers” changes the Tax Office that governs each taxpayer. However, Operation Center may make inquiries to each taxpayer, CPTA, etc. by phone or a document, for processing relevant internal operations.

Regarding the implementation status of “concentration of internal operations to centers” at each National Tax Bureau, please refer to the page of “About the concentration of internal operations to centers for Tax Offices” on the NTA website, for more details.



8 Providing information etc.

~ Various public relations activities ~

The NTA provides various information that could help taxpayers perform tax return filing, tax payment, etc. mainly through the NTA website (<https://www.nta.go.jp/> [in Japanese]), as well as through mass media (TV and newspapers), various public relations mediums and explanatory meetings.

In addition, regarding general interpretation and treatment of tax laws, the NTA provides relevant information on the NTA website as well as through pamphlets available at Tax Offices and municipality offices etc.; regarding general questions and consultation requests related to taxes, we answer them by telephone etc., and; when there are questions on tax applications related to an actual transaction, we make it a rule to respond to an advance inquiry.

Think About Tax Week

The NTA is making enlightenment efforts on taxes throughout the year, to enable citizens to acquire knowledge about and deepen understanding of the significance and roles of taxes and the tax administration.

The week from November 11 to 17 is annually set in particular as the “Think About Tax Week”. The NTA conducts various PR activities mainly during this period and also considers this period as an opportunity to receive opinions and requests for tax administration.

The NTA recognizes that understanding the relationship between daily life and taxes through this effort is essential to maintain and develop self-assessment system.

(1) The NTA website

~ Provide easy-to-understand information on the NTA website ~

To enable anyone to easily use the NTA website, we are making efforts to deliver information in an easy-to-understand format, such as simplified layout of the website with menu selection put into one place.

We are also striving to provide contents with text enlargement and voice reading functions so that all people including the elderly and handicapped can use information and functions provided on the NTA website without difficulties.

Overview of NTA Website (top page)

※Images used on the site are as of June 2024.



1 Search function within the website

Function to search through information on the entire NTA website by referencing a keyword

2 Text enlargement / voice reading

Support functions for the elderly and those who have visual disorders

3 Global navigation

Information guide that serves as an entrance to various information sites

4 Urgent notice

Displays highly urgent information, such as disaster-related messages

5 Banner

Gathers and displays the banners of information that deserves special attention

6 Featured topics

Displays terms related to information that deserves special attention on the NTA website

7 New arrivals

Displays new arrival information in a table by content

8 Search for Tax Office

Enables the user to search for its jurisdictional tax office by postal code or address

9 Menu by area of interest

Displays page with the most access by area of interest

10 SNS etc.

Collects and displays information from all tools used by the NTA to release information

11 Site map

Displays the composition of the entire NTA website in a table

※ The NTA disseminates information including new information regarding the NTA and a press release through the official NTA X (formerly Twitter) account (@NTA_Japan) other than the NTA website. YouTube also delivers videos with information on the NTA activities (including the publicity activities of each Regional Taxation Bureau and Tax Office) and support for self-assessment procedures.

(2) Tax education

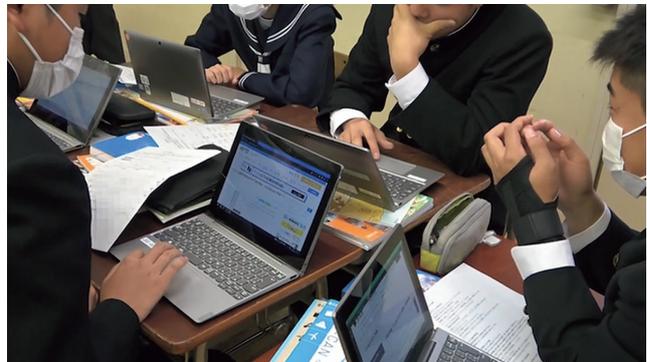
~ Developing the environment and providing support for enhanced tax education ~

The NTA works on developing the environment for and providing support for a solid tax education in school education, so that the significance and roles of taxation that forms the country's foundations will be correctly understood.

Specifically, the Council for Promoting Tax Education among related ministries which was installed at the national level (consisting of the NTA, Ministry of Internal Affairs and Communications, Ministry of Education, Culture, Sports, Science and Technology, etc.) meets to discuss effective support measures. Furthermore, we dispatch our staff as teachers to tax education classes on the request of schools, organize tax essay contests, conduct various tax-related events, etc., in cooperation with the Certified Public Tax Accountants' Associations and the relevant private organizations, centered on the councils for promoting tax education established in each prefecture (members: Regional Taxation Bureaus, Tax Offices, local governments, educational leaders, etc.).

Moreover, taking into account changes in the environment surrounding tax education, such as the new education guideline and the GIGA School Program, the NTA is making efforts to develop courses and teaching materials that deliver a profound learning experience by accurately ascertaining the needs of the educators and collaborating with related agencies, enabling children and students to make observations in a subjective and interactive manner.

Certain contents are uploaded to the "Tax learning corner" of the NTA website (<https://www.nta.go.jp/taxes/kids/index.htm> [in Japanese]), for enabling pupils and students to learn about taxes themselves. Also, by using the "Tax☆Space UENO" (facility for tax education, located in the Tokyo Ueno Tax Office), we make such programs as "Tax Office Tour" and "Experiential Learning" available.



Tax education class

■ Number of lecturers dispatched to tax education classes etc.

Fiscal year	2022	2023
Officials	9,126	9,720
Non-officials	31,965	33,721
Total	41,091	43,441

※Includes the number of lecturers dispatched to universities and vocational schools.

■ Number of essays entered for Tax Essay Contest

Fiscal year	2022	2023
Received from senior high school students	148,050	174,008
Received from junior high school students	460,918	445,945

Providing tax knowledge through the Tax Museum

The Tax Museum in the National Tax College has valuable collections of historical documents and materials regarding national taxes. The Museum displays its large number of collections throughout the year and is open to a wide variety of visitors such as primary school children and other people as well as specialists on tax history.

In addition, a “Special Exhibition” is held each year on a specific theme. In FY2023, the theme of the special exhibition is “Corporate income and tax administration from the Meiji era to the Pre-war Period of the Showa era”. From November 1, 2023 until October 31, 2024, the exhibition explains and showcases the history of taxes on corporate income, together with the progress of tax administration.

For further information, please visit the National Tax College section on the NTA website.



Tax Museum Special exhibition corner



Tax Museum corner
[in Japanese]

(3) Lectures

～ Tax enlightenment activities to improve awareness towards tax payment ～

If a taxpayer can correctly understand the roles of taxes, significance of the tax return filing system, and the rights and obligations of taxpayers as well as can think about them proactively, it could cultivate deep sense of acceptance towards tax payment. Thus, the NTA holds lectures, supported by the Regional Taxation Bureaus and Tax Offices, for college students and adults with the objective to improve awareness of tax payment.

■ Number of lectures provided to adults

Fiscal year	2022	2023
Number of lectures	1,148	1,326

(4) Briefings for taxpayers

～ Organizing various educational sessions to provide information ～

To help taxpayers better understand the tax procedures and tax system revisions, the NTA holds a variety of briefings, including: (1) various briefings on tax returns, (2) briefings on revisions to the tax laws and (3) briefings for newly established corporations.

■ Number of briefings held and number of participants

Operation year	2021	2022
Number of briefings	19,537	39,586
Number of participants (Thousand)	441	846

(5) Tax consultation

～ Tax consultations are handled through the NTA website ～

To enable each taxpayer to solve his or her own questions about national taxes, the NTA website conducts consultation through “Chatbot” and provides information through “Tax answer.”

Also, tax consultation requests over the phone are covered by the phone consultation center installed in each Regional Taxation Bureau.

~ Scope has been expanded for tax consultations covered by chatbot ~

“Chatbot for tax consultation” that enables consultation 24 hours a day, 365 days a year, is available on the NTA website.

Through the introduction of the chatbot, users can consult on questions about national taxes easier and reach the related information posted on the NTA website quicker. To the list of consultation subjects such as “tax declaration for income tax,” “tax declaration for consumption tax,” “Invoice System,” and “Year-end adjustment” previously covered, in April 2024, “Flat-amount Cut of Personal Income Tax” was added.

Also, general answers are posted to the FAQs concerning national taxes in the corner of “Tax answer” where you can conduct a search about your personal status, life events, etc.

■ Number of questions received by the chatbot

(Ten thousand cases)

Calendar year	2022	2023	2024
Final tax return for income tax	634	651	887
Final tax return for consumption tax	—	11	37
Invoice System	19	69	
Year-end adjustment	56	63	—
Flat-amount tax cut	—	—	50

※ 1 In principle, the numbers are for one year from January to December. However, about “Year-end adjustment,” figures are for the period from October to January of the following year.

※ 2 Regarding 2024, data shown are as of May 31, 2024.

※ 3 For 2024, “Final tax return for consumption tax” and “Invoice System” are operated by the same integrated chatbot, so the figures are totals.

■ Number of accesses to “Tax answer”

(Ten thousand cases)

Fiscal year	2021	2022	2023
Number of accesses	8,908	8,079	8,910

■ Number of consultations to phone consultation centers

(Ten thousand cases)

Fiscal year	2021	2022	2023
Number of consultations	557	489	538

※ Including the numbers of consultations via email dedicated to the aurally challenged as well as via FAX

For any questions or consultations regarding national taxes, we recommend using the chatbot and “Tax answer”



Chatbot character
Tax staff FUTABA



Chatbot
[in Japanese]



Tax answer
[in Japanese]

~ Tax Offices provide tax consultation services on a prior appointment basis ~

We encourage taxpayers to use the chatbot, “Tax answer” or phone consultation centers, if there is any question or a consultation request concerning national taxes.

When consultation over the telephone is difficult, for example if it is necessary to check specific documents or facts, interviews can be made at the Tax Office with jurisdiction.

In the case of an interview consultation, since it is necessary to set aside ample time for the interview and we need to notify the documents to be brought with, we request that an appointment for the interview is made in advance over the phone.

(6) Advance inquiries

~Enhanced predictability for taxpayers~

In case a taxpayer has questions regarding the tax treatment of any transaction conducted or to be conducted, Tax Offices receive advance inquiries before transactions or tax filing deadlines and provide answers.

If requested, a written answer may be provided to the advance inquiries mentioned above under certain conditions and disclosed as Q&As on the NTA website (Response examples in writing). Among the answers to advance inquiries, answers that can serve as reference for other taxpayers are also posted on the NTA website (Q&A examples).

Number of advance inquiries received by written reply procedure (Cases)

Fiscal year	2022	2023
Number of advance inquiries received	125	157

Number of Q&A examples posted on website (Cases)

As of the end of fiscal year	2022	2023
Number of Q&A posted	2,005	2,035



Response examples in writing [in Japanese]



Q&A examples [in Japanese]

Column



Response to the 2024 Noto Peninsula Earthquake (as of March 2024)

1 Deadline extension for final tax return filing and payment for national taxes

Following the occurrence of the 2024 Noto Peninsula Earthquake, the NTA issued a public notice on January 12, 2024, targeting those who have a tax payment place in Ishikawa Prefecture or Toyama Prefecture. The notice ensured the following: declaration and payment due date will be extended for national taxes whose due date arrives after January 1 (date of the disaster) (region-designated measure); and account transfer date will be extended for tax payment by transfer account of income tax and consumption tax whose statutory payment due date arrives after that date.

Even for anyone whose tax payment place is outside Ishikawa Prefecture and Toyama Prefecture, if they were stricken by the Quake and are unable to submit tax returns and pay taxes, period extension would be allowed individually, by applying to the competent Tax Office (individual designation).

We will continue to take careful measures, based on the individual situation of each disaster-stricken taxpayer.

2 Dissemination of tax measures etc. related to the disaster

Promptly after the occurrence of the Earthquake, we disseminated and made PR activities through the NTA website, X site (former Twitter), etc., concerning the tax measures (procedures) available for the disaster-stricken people as well as concerning the tax treatment of donations etc.

In addition, to support the disaster-stricken people, on February 21, 2024, special provisions were enacted whereby miscellaneous loss deduction can be applied to income tax for 2023. To enable taxpayers to smoothly use such special measures, the NTA promoted dissemination and PR activities about the content and related procedures through the NTA website as well as through relevant local governments, involved organizations, etc., starting in the stage before submitting the bill to the Diet.

Note that the Tax Offices in the Noto region, which was severely damaged, strived to establish an environment that enabled disaster-stricken taxpayers to properly receive consultation service and file tax returns, such as securing a site outside Tax Office for tax return consultation.



Notice on the 2024 Noto Peninsula Earthquake [in Japanese]

3 Support for liquor business operators

To support the disaster-stricken liquor business operators, a special measure was taken to enable the refund procedures for the liquor tax equivalent amount concerning the damaged liquor products, referencing the actual damage situation and the needs of liquor business operators. Additionally, we have been providing technical support to the disaster-stricken breweries, etc. of the Noto region, where there are many breweries etc.

(Reference) Cooperation for disaster-stricken local governments

To help issue disaster victim certificates etc., we had the Kanazawa National Tax Bureau dispatch some staff to the disaster-stricken municipalities in Ishikawa Prefecture.

9 Proper withholding tax system operation

~ Providing information and publicity to withholding agents ~

In the withholding tax system, withholding agents finalize the taxation process by doing year-end adjustments, which eliminate the procedures for tax returns for a large portion of the over 50 million wage earners. The withholding tax system is as important in tax administration as the self-assessment system.

To have withholding agents properly process withholding tax procedures and pay taxes, the NTA provides information and pursues publicity activities about the withholding tax system through creating a page for withholding agents on the NTA website and posting thereon various guidebooks, pamphlets, explanatory videos, etc.

Column 4

Response to special deduction of income tax by a flat amount (flat-amount tax cut)

1 Overview of the system

As a temporary measure for fully exiting from deflation, concerning the taxpayer of income tax for 2024 and his or her spouse living in the same household^(Note 1) or one dependent relative^(Note 2) (all limited to residents): 30,000 yen will be deducted from the income tax amount for 2024. Provided, however, that any taxpayer whose total amount of income^(Note 3) is over 18.05 million yen will be excluded.

(Note) 1 Spouse living in the same household is the spouse who shares the same household of the taxpayer (excluding those who receive salaries as family employees of blue return taxpayer and those who receive salaries as family employees of white return taxpayer [hereinafter “family employees of blue return taxpayer etc.”]) and whose total income amount is 480,000 yen or less.

2 A dependent relative is a relative who shares the same household with the taxpayer (excluding spouse, family employees of blue return taxpayer etc.) and whose total income amount is 480,000 yen or less.

3 Total amount of income is the sum of total income (calculated without applying carry-overs of net losses, casualty losses, etc.), retirement income, and forestry income.

*Refer to the “Tax answer (FAQ)” corner on the NTA website for detailed explanations of the terms.

(Reference) About special deductions on individual inhabitant tax (local tax)

Concerning the taxpayer of individual inhabitant tax for FY2024 and his or her deduction-applied spouse or one dependent relative (anybody of them must be a resident in Japan): 10,000 yen will be deducted from the income-dependent amount of individual inhabitant tax for FY2024. Provided, however, that any taxpayer whose total income amount relating to individual inhabitant tax for FY2024 is over 18.05 million yen will be excluded.

Please refer to the municipality office of the place where you live now for more details.

2 Main effort items

Regarding the institutional structure and implementation method for the flat-amount tax cuts, we are striving to pursue various measures such as dissemination and PR, to enable taxpayers and withholding tax agents to correctly understand them.

(1) Making the content of the NTA website enriched

We set a “Special corner for flat-amount tax cut” on the NTA website, to concentrate the information on the flat-amount tax cut, where we are posting relevant pamphlets explaining the system, Q&A, reference information for taxpayers (such as briefing video), etc.



Special Website for Flat-amount Cut [in Japanese]

(2) Holding briefing sessions and dispatching lecturers

It was prescribed that the flat-amount tax cut for salary earners should be implemented from June 2024, so we held briefing sessions for salary payers at Tax Offices etc. nationwide since late March of 2024. In addition, we dispatched lecturers from among the staff of Tax Offices to briefing sessions and study gatherings held by relevant private organizations etc.

(3) Expanding the capacity for consultation

To receive general questions and consultation inquiries on how to proceed with flat-amount tax cut in terms of withholding tax operation for salary payment, we installed a “call center about the flat-amount tax cut on income tax for salary payers” (it is operational as of May 31, 2024).

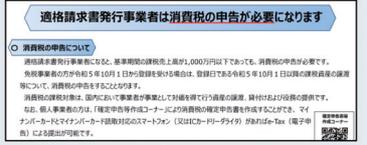
(2) Measures for the first filing period for final tax return after the start of the system

To enable business operators to smoothly complete tax filing during the first filing period after the start of the Invoice System, we disseminated that burden mitigation measures (special accommodation of 20% etc.) are available and we secured sufficient consultation capacity to enable accurate and careful response to inquiries from business operators.

Measures taken for those who do tax filing for the first time

Dissemination and PR to recognize the tax filing obligations

- Explanations given to the Qualified Invoice Issuers that tax filing for consumption tax is now obligated, when notifying of the registered number



- Sending direct mails to the sole proprietors that newly became taxable business operators



- TV CM




Enabling automatic calculation of special accommodation of 20% in tax returns

- The filing assistance on the NTA website was updated.

«Tax return creation flow when applying the special accommodation of 20%»

Sales (income) amount (including miscellaneous income)	Mandatory	5,500,000 円
(Of which) Tax-exempted transactions		円
(Of which) Non-taxable transactions		円
(Of which) Export of non-taxable assets etc.		円
(Of which) Non-taxable transactions		円
(Of which) Taxable transactions		5,500,000 円

Only by entering the sales amount, etc., consumption tax amount can be calculated automatically.

Amount of the taxes to be paid is 100,000 yen.

«Video-used explanations on tax return creation procedures when the special accommodation of 20% is applied»



Even the first users of the creation corner can feel secured!

Holding briefing sessions, strengthening consultation capacity



The briefing sessions targeting the entities that had newly become taxable business operators have been held 1,700 times at the tax offices nationwide by January 31 2024.



Increased the number of operators for the Invoice System-dedicated call centers and phone consultation centers for tax filing; and strengthened the system to accept more consultation requests from home of the questioners.



Strengthened the consultation capacity at the tax filing sites.

- Increased the headcount of the available staff; and secured an area that was dedicated to the professional consultation available for those who had needs for consultation on consumption tax.
- Extended the period providing free-of-charge consultation by CPTAs to the final date of the filing period for consumption tax.

~ The number of tax returns for consumption tax filed by sole proprietors significantly increased. ~

The number of tax returns for consumption tax of 2023 filed by sole proprietors was about 1.97 million, which was an increase by about 920,000 from that for 2022.

Note that the number of sole proprietors who newly became Qualified Invoice Issuers within 2023 was about 1.98 million; of which, about 1.74 million entities (about 90%) filed tax returns before the due date.

Also, about 1.05 million entities changed their position from tax-exempted business operator to Qualified Invoice Issuer; of which about 880,000 entities filed tax returns before the due date.

11 Cooperation with private organizations

~ Provide necessary tax information to taxpayers in cooperation with relevant private organizations ~

The NTA is making public announcement and public relation actively, through various explanatory meetings etc., cooperating with relevant private organizations.

Relevant private organizations are instrumental in promoting measures for the wider uses of e-Tax, popularizing the My Number system, and holding various joint events in the "Think About Tax Week." As such, they play significant roles for realizing an adequate self-assessment system, spreading the tax knowledge, etc. through the strengthened collaboration and cooperation between the organizations.

Blue Return Taxpayers' Associations

Blue Return Taxpayers' Associations are organized for the purpose of "contributing to establishment of self-assessment system and promoting of small enterprises," mainly by sole proprietors who use the blue return system. They perform a wide range of activities: for instance, guidance on bookkeeping for sole proprietors; consultation on account settlement and tax return filing; holding various briefing sessions; provision of management support; and encouraging filling of blue return.



The website of the National General Federation of Blue Return Taxpayers' Associations [in Japanese]

Corporations Associations

Corporations Associations are organized for the purpose of "contributing to spreading the tax knowledge, maintaining and developing a proper and fair self-assessment system, as well as achieving smooth tax administration." They pursue various activities such as tax education, tax awareness campaign, conducting seminars on tax and corporate management. With the NTA's support, they promote "enhancement of corporations tax compliance with a self-check list" and hold "contests for the best picture postcards related to taxes."



The website of the National General Federation of Corporations Associations [in Japanese]

Indirect Tax Associations

Indirect Tax Associations are organized for the purpose of "cooperating in achieving smooth tax administration through acquiring knowledge about indirect taxes and establishing a voluntary self-assessment system." They pursue various activities such as spreading the tax knowledge on consumption tax, promotion of the program to ensure complete payment of consumption taxes, recruitment of "tax slogans" (supported by the NTA), and making recommendations for improving the tax system and execution.



The website of the National Federation of Indirect Tax Associations [in Japanese]

Savings-for-Tax Associations

Savings-for-Tax Associations are organized for the purpose of "ensuring smooth payment of various taxes by means of saving funds for tax payment." They pursue various activities such as promotion of the program to ensure complete payment by due date, recruitment of "essays on tax" from junior high school students (supported by the NTA), etc.



The website of the National Federation of Savings-for-Tax Associations [in Japanese]

Tax Partner Associations

Tax Partner Associations are organized under the jurisdiction of the Tax Offices of the Osaka Regional Taxation Bureau, for the purpose of "spreading the tax knowledge, promoting proper filing of returns, uplifting tax payment morality, and thereby contributing to the development of enterprises and regional societies." They pursue various highly public activities such as provision of various briefing sessions, promotion of PR activities, and provision of educational opportunities on tax.



The website of the Tax Partner Associations [in Japanese]