

NATIONAL TAX AGENCY REPORT 2025



National Tax Agency

From the Commissioner

The NTA's mission is to properly and smoothly help taxpayers realize the voluntary fulfillment of tax-payment duties. To perform this mission, the NTA is striving to improve the convenience of tax payment procedures etc. as well as to promote the measures for realizing proper and fair taxation and tax collection.

Given the recent major structural transformation for the whole economy and society (rapid globalization, digitalization, etc.), the environment surrounding tax administration is also changing dramatically. To properly respond to such changes in the economy and society, the NTA is promoting “digital transformation (DX) for tax administration” where we proactively use daily-evolving digital technology.

We are tackling this “DX for tax administration” from three perspectives: ① improvement in convenience for taxpayers, ② enhancement of taxation and tax collection operations, and ③ promotion of digitalization for business operators.

Firstly, as to ① improvement in convenience for taxpayers, we are improving the environment to enable general taxpayers to complete various tax-related procedures by using their daily-use tools such as smart phone. Already, for tax return of income tax, about three-quarters of people are using e-Tax, so the number of people visiting the tax return filing venues has significantly decreased. Looking forward, we would want more people to follow the convenient procedures using certain digital devices.

② To enhance taxation and tax collection operations, we are proactively providing administrative guidance to urge voluntary reviews of simple errors and pursuing active use of data and online tools as the base to promote effective examination and collection operations. Going forward, we will continue to aim for realizing proper and fair taxation and tax collection, while protecting the rights and benefits of taxpayers and executing strict examinations and coercive collection orders, etc. using organization-wide resources, targeting malicious tax evasion and delinquency cases.

③ Digitalization of business operators is being promoted from the perspective of DX promotion for whole society starting from taxation. If various operations by business operators (accounting, financial management, etc.) are digitalized, we can expect accuracy improvement through preventing simple errors as well as productivity improvement through enhanced operational efficiency. Therefore, the NTA is promoting various dissemination and PR activities, to facilitate digitalization for business operators, while collaborating with related ministries and agencies.

In addition to the work of taxation and tax collection, sound development of the liquor business as well is an important mission for the NTA to perform. In December 2024, "Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" (covering Japanese sake, shochu, awamori, etc.) was registered as a new item of the UNESCO Intangible Cultural Heritage. Given the expectations that we will continue to receive a lot of inbound people (the Osaka Kansai Expo is one of the drivers now), while leveraging such opportunities to its maximum, the NTA will continue to make proactive efforts to vitalize the liquor business and to implement export promotion for Japan-made liquor products.

In this "National Tax Agency Report 2025," various initiatives of the NTA, such as the utilization of digital technology and promotion of the liquor business as described above, are introduced in a manner easy to understand using charts and photos. We hope this could contribute to deepening your understanding of the tax administration.

June 2025

奥達雄

Tatsuo Oku

Commissioner of the National Tax Agency, Japan

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※The fiscal year ranges from April 1 through March 31 of the following year (i.e. fiscal year 2024: April 1, 2024 to March 31, 2025), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2024: July 1, 2024 to June 30, 2025).

The NTA was organized in 1949 as an external organization of the Ministry of Finance. The NTA supervises 12 Regional Taxation Bureaus (including the Okinawa Regional Taxation Office, and the same applies hereinafter) and 524 Tax Offices throughout Japan.

There is also the National Tax College which trains tax officials, while the National Tax Tribunal serves as a special body engaged in examining requests for review from taxpayers.

1 Organizational Philosophy of the NTA

The Mission of the NTA is “to help taxpayers properly and smoothly fulfill their tax duties.”

In order for the NTA to fulfill the mission, our duty to carry out is “Realizing proper and fair taxation and collection of internal taxes,” “Sound development of the liquor business,” and “Ensuring proper administration of services by Certified Public Tax Accountants (CPTAs),” provided by Article 19 of the Act for Establishment of the Ministry of Finance.

In order for the NTA to fulfill the “mission” and “duties,” we compiled “future vision as an organization,” which indicates what organization we aim for while managing the organization, as well as “codes of conduct,” which indicates important standards and values for each tax official to perform duties. These are declared to tax officials and announced to the public as the “Organizational Philosophy of the NTA.”



NTA

Organizational philosophy of the NTA

Mission

To help taxpayers properly and smoothly fulfill their tax duties.

Duty

- Realizing proper and fair taxation and collection of internal taxes
- Sound development of the liquor business
- Ensuring proper administration of services by Certified Public Tax Accountants (CPTAs)

Future vision as an organization

An organization that supports the nation's finance with trust

- An organization that flexibly copes with changes in the economic society, improves taxpayer convenience and continues to progress.
- An organization that makes taxation and collection more efficient and sophisticated and conducts strict and appropriate examinations and disposition for delinquent tax while cooperating with a wide variety of relevant persons.
- An organization that is vibrant and open, respects the diversity of each official and provides high performance as a team.

Codes of conduct

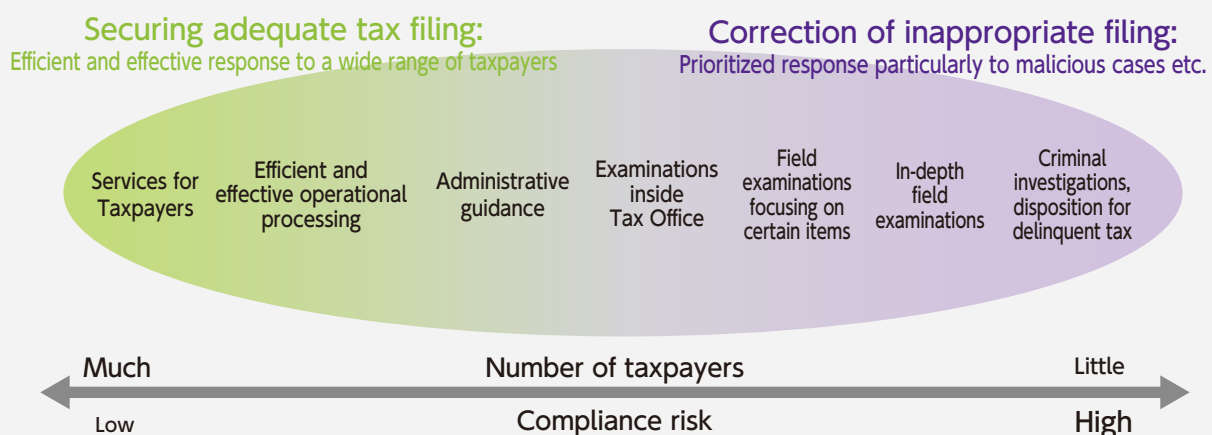
Tax professionals who take on a difficult challenge holding the mission to heart

- Keep secrets associated with duties and maintain disciplines. Never forgive frauds and carry out duties in a fair and honest manner.
- Constantly review duties with a sense of participation and challenging spirit and make administrative duties more efficient and sophisticated.
- Strive to acquire expertise and skills and demonstrate our abilities to the fullest.

2 Thoughts on management of tax administration

Given that the tax administration is becoming increasingly complex and challenging, to appropriately fulfill the afore-mentioned mission and duties of ours, we believe it important to perform the operations efficiently and effectively, by using digital technology and based on taxpayer compliance risk etc, while recognizing the following as the two pillars in the tax administration: ① “Securing adequate tax filing” through simple contacts with a wide range of taxpayers for administrative guidance (using a document or over the phone) and through enhanced taxpayer services; and ② “Correction of inappropriate filing” through executing rigorous examinations and coercive collection for delinquent taxes particularly targeting malicious taxpayers.

Two pillars in the tax administration



Therefore, we will pursue the following initiatives.

NTA Initiatives

(1) Enhancement of services for taxpayers

- Work to provide excellent means for filing and payment using ICT, such as e-Tax (Online National Tax Return Filing and Tax Payment System), filing assistance on the NTA website, and cashless payments.
- Provide the necessary information needed for filing via the NTA websites etc. so that taxpayers can correctly file and pay their taxes themselves.
- Work to improve an environment and provide support to enhance tax education, in cooperation with the relevant ministries, agencies, educators and private organizations.
- Respond to advance inquiries and advance pricing arrangement of transfer pricing taxation, so the taxpayer can predict in advance the tax treatment of its own economic activities.

(2) Promotion of administrative work efficiency and enhancement of organizational foundations

- To appropriately perform the NTA's duties under the severe fiscal conditions, work to secure the necessary structure, staff and budgets, appropriately allocate them, and take the taxpayers viewpoint in working to improve administrative efficiency and reduce costs.
- Constantly review operational procedures by using digital technology, toward simplification of operations and improvement in efficiency. At the same time, promote the use of e-Tax which will contribute to improving taxpayer convenience as well.
- Thoroughly control administrative documents and information.
- Accurately assign personnel corresponding to their experience and abilities, while paying attention to hiring and promoting female staff. To enhance needed specialized knowledge, provide guidance and development measures such as training.

(3) Proper and fair taxation and collection and remedy for taxpayer rights

- Take a strict stance against malicious taxpayers, while protecting taxpayer rights and interests.
- Upon dispositions for taxation and delinquent tax, and then accurately confirm the facts and apply the laws and regulations.
- Systematically work in response to increasingly complex economic transactions etc. Work to enhance the system to collect information, and accurately prioritize issues such as response to the increasing diversity of asset investments and fraudulent refunds for consumption tax.
- For international transactions, exchange information with foreign tax authorities based on tax treaties, and take strict actions towards tax avoidance etc., in which taxation problems are found.
- Promote the enhancement of corporate governance on tax matters through exchanging opinions with executive officers of large enterprises etc. At the same time, reallocate the volume of examination duties to corporations with a high necessity of examination from those judged that the necessity of examination is low including the situation of corporate governance.
- Ensure the proper and prompt handling of review requests, while promoting the development of a review system that is accessible and user-friendly for all.

(4) Proper management of liquor administration

- As the competent agency in liquor business to aim at the preservation of liquor tax and the sound development of liquor business, the NTA endeavors to ensure the proper enforcement of laws and strengthens the promotion of liquor business (especially promoting exports) from the comprehensive perspective that covers consumers and the whole liquor industry while coordinating and cooperating with related government offices, organizations, etc.
- Make efforts to cultivate overseas markets through distributing information globally, holding international negotiations, etc., to promote the establishment of brands through spreading the use of Geographical Indications (GI), to provide technical assistance to liquor manufacturers etc. and to ensure the safety of liquor among others.
- To ensure fair trade of liquor, conduct a survey of liquor business operators to check the actual state of trading of liquor etc. If a transaction that does not comply with “the Standards for the Fair Trade of Liquor” is detected, we take strict actions including issuing instructions.
- To respond to social requirements, such as countermeasures against health problems caused by alcohol intake and promotion of recycling resources, increase the publicity of the ban on selling liquor to people younger than the age of 20 and recycle of liquor containers etc.

(5) Proper administration of services by Certified Public Tax Accountants (CPTAs)

- Endeavor to coordinate and cooperate with Certified Public Tax Accountants’ Associations as organizations for improving the work of CPTAs, because CPTAs play important roles in the proper and smooth realization of the self-assessment system.
- Work to prevent violations of the Certified Public Tax Accountant Act by CPTAs etc. At the same time, take strict action against CPTAs etc. who violate the Certified Public Tax Accountant Act and so-called “fake CPTAs” by applying disciplinary actions and filing accusations seeking prosecution.

(6) Results evaluation (Evaluation of Policies) and improvement of tax administration

- Provide easily understood information on issues the NTA should work on, on its policy initiatives and its various measures, and on its evaluations and verifications of the results of their implementation. In addition, work to improve tax administration, based on the evaluations and verifications of the results of its implementation.

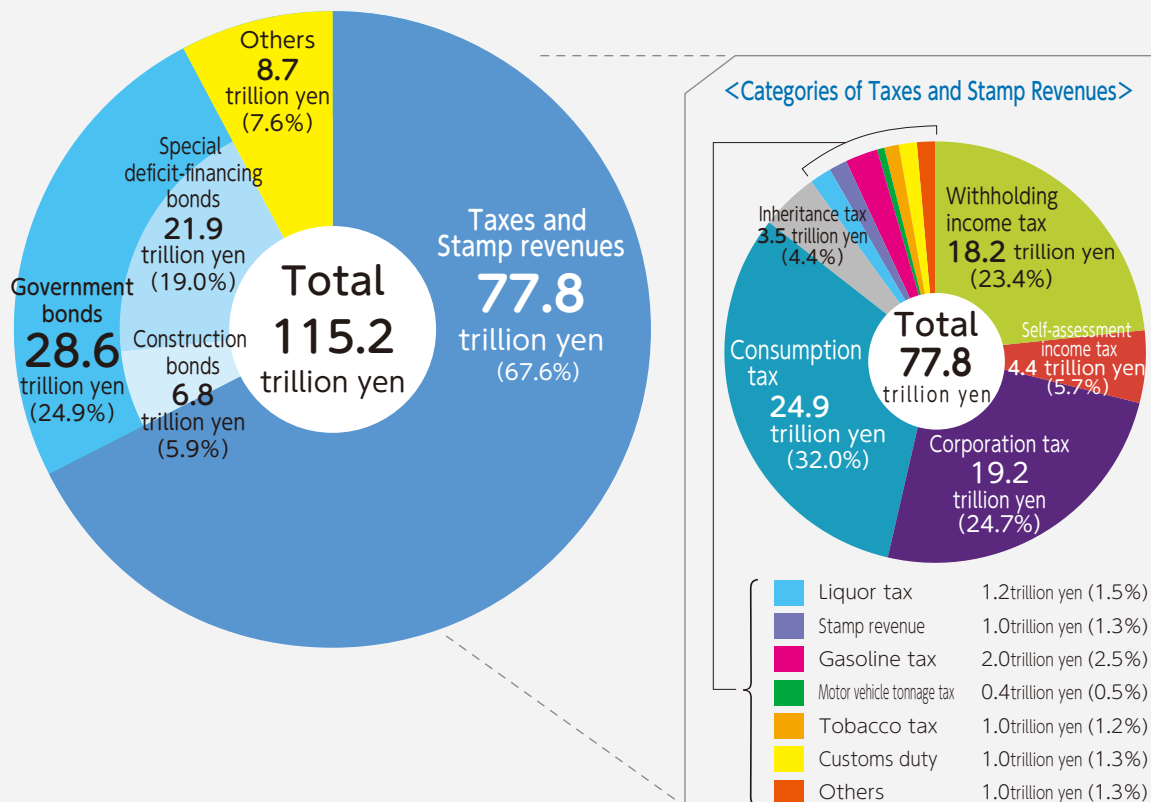
3 Overview of the national tax organization

(1) National revenue and taxes

National revenue (initial budget for general account revenues) for FY2025 stands at 115,197.8 billion yen, of which 77,819 billion yen is from taxes and stamp revenues.

The income tax, corporation tax, and consumption tax account for about 90% of tax revenues.

■ National revenue (FY2025 general account revenues [initial budget])



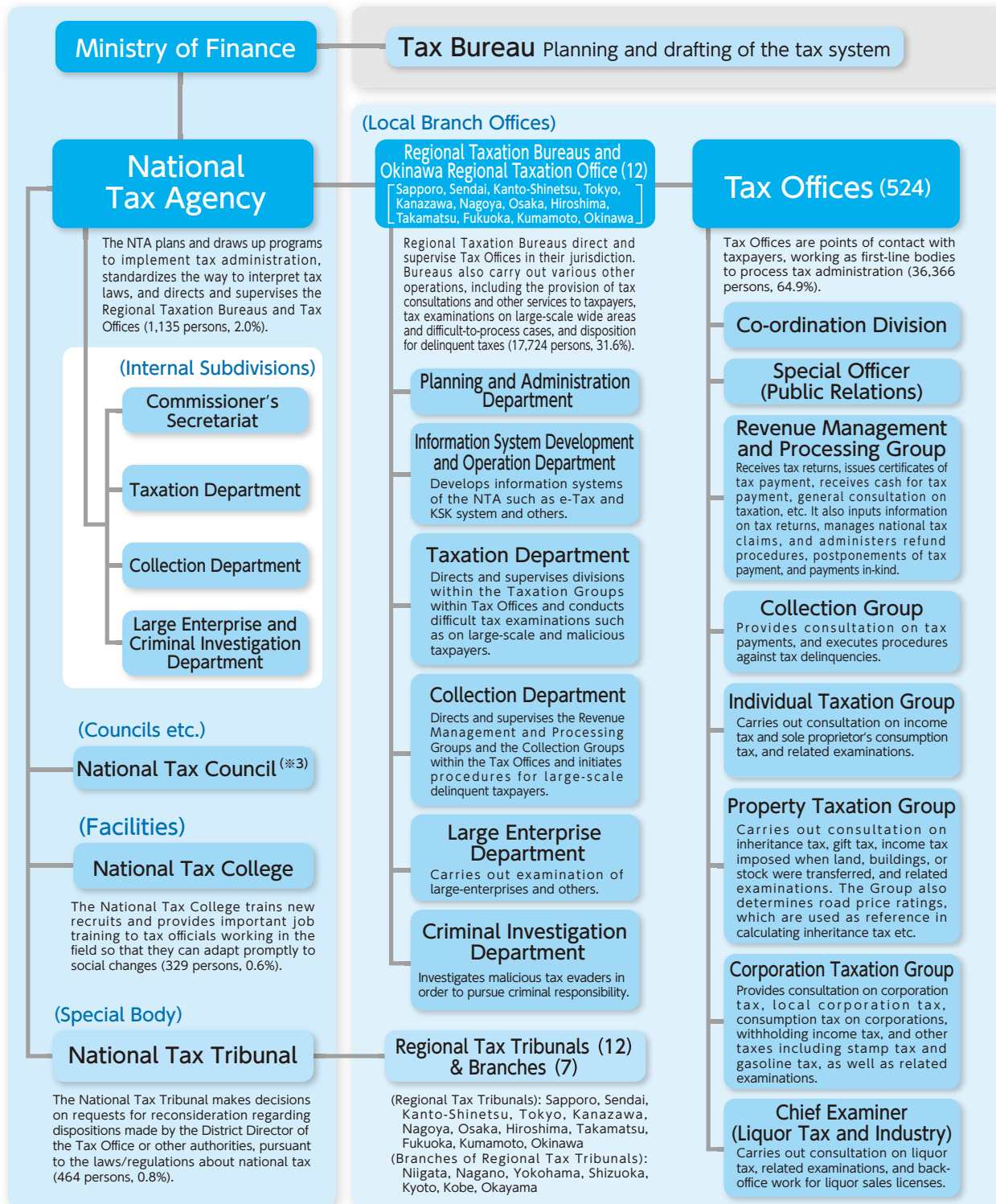
- ※ 1 Government bonds are revenues generated by construction bonds to finance public project-related expenditures and special deficit financing bonds issued to compensate for the revenue shortfalls. All are debts which are to be repaid in the future.
- ※ 2 The total amount of each item and the amount indicated as "Total" do not exactly match, due to rounding of fractional figures.
- ※ 3 For national expenditures, please refer to "Thinking about Fiscal Management for Japan's Future" posted on the website of the Ministry of Finance. (<https://www.mof.go.jp/zaisei/> (in Japanese))

(2) NTA budget

The NTA initial budget in FY2025 stands at 636 billion yen, with salary costs amounting to 556.6 billion yen and general expenses 79.4 billion yen.

(3) Organizational structure and number of personnel of the NTA

The NTA supervises 12 Regional Taxation Bureaus and 524 Tax Offices throughout Japan to process national tax administration. Also, the authorized capacity for manpower of the NTA is 56,018 persons for FY2025.^(※ 1, ※ 2)



※ 1 The headcount and percentage indicated in each department represents the prescribed number of personnel, and its percentage (rounded off) of the overall number of personnel in the NTA (FY2025).

※ 2 The prescribed number of personnel for Tax Offices is 36,366, which includes a quota of 220 positions (0.4%) designated to promote the employment of persons with disabilities.

※ 3 The National Tax Council addresses the following: ① deliberation of cases in which the NTA Commissioner does not recognize the opinion of the Director-General of the National Tax Tribunal as reasonable, where the Director-General of the National Tax Tribunal determines the case by interpreting laws differently from the notification issued by the NTA Commissioner; ② implementation of CPTAs examination and decision on the disciplinary actions applied to CPTAs etc. ; and ③ deliberations on the establishment of labeling standards for liquor, and other matters.

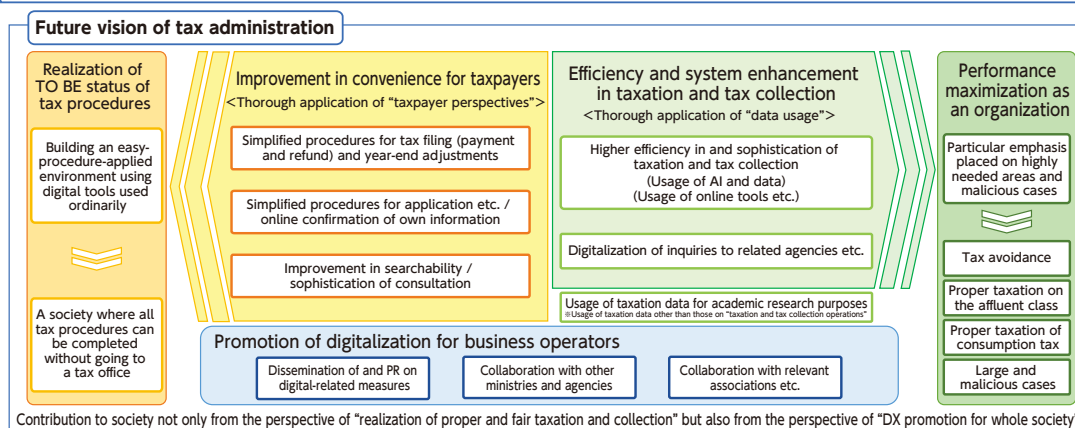
The NTA released “Digital Transformation for Tax Administration: Future Vision of Tax Administration 2023” in June 2023, to further promote the digital transformation for tax administration (hereinafter “DX”), using “Improvement in convenience for taxpayers,” “Efficiency and system enhancement in taxation and tax collection” and “Promotion of digitalization for business operators” as the three main pillars.

Digital Transformation for Tax
Administration: Future Vision of Tax
Administration 2023
[in Japanese]



Digital Transformation for Tax Administration: Future Vision of Tax Administration 2023

- ◆ We will promote digital transformation for tax administration (that is, fundamental reviews of national tax-related procedures and TO BE status of operations) such as digitalization of tax procedures and data usage in operations.
- ◆ We will promote DX for whole society starting from taxation, through facilitating digitalization for operations of business operators.
 - ➡ We will contribute to society from the perspective of “DX promotion for whole society” as well, in addition to the perspective of “realization of proper and fair taxation and collection”



* We will do our best to ensure adequacy in handling taxpayer information and information security.
 * We will aim to provide efficient and easy-to-use services for all taxpayers including those who are not dexterous in handling digital.
 * Towards realization of the future vision, we will carry out the following: “realize center-based system for internal administrative tasks;” sophisticate the systems; and improve the infrastructure (personnel development etc.).

1 Improvement in convenience for taxpayers

We will aim to build an environment that enables even those who are not familiar with tax to carry out procedures easily and conveniently using a digital tool used ordinarily (smartphone, tablet, PC, etc.). As such, we will pursue various measures, more treasuring the “taxpayer perspectives” than ever.

As concrete measures, we are endeavoring to realize “Japanese version of pre-filled tax return” (tax return not requiring description), for the purpose of aiming for an ideal society where all tax office procedures can be completed without going to a tax office. Specifically, we are promoting the following: simplification of tax return and application procedures (expansion of the range of items that can be entered automatically, etc.), improvement of search and consultation processes by using digital tools, etc.

*For the status of specific initiatives, see “III Enhancement of Services for Taxpayers and Efficiency of Tax Administration.”

2 Taxation and tax collection made more efficient and enhanced

Data are the sources of wisdom, value, and competitive edge; they also are positioned as the clues used to solve social challenges in Japan, which is an advanced country in addressing new challenges. In tax administration, too, we think it is important to improve efficiency in and sophisticate the operations using data (or on the premise of data usage) as well as to tackle the challenge of BPR.

Therefore, we will not only proactively use data but also actively leveraging online tools in carrying out tasks, including the scenes of taxation and tax collection. Also, we will expand data-used information exchange for inquiries to other entities such as local governments and financial institutions, through promoting digitalization.

Also, from the viewpoint of effective use of data, we are considering the ways to use taxation data for academic research purposes as well. From April 2022, the staff of the National Tax College and external researchers jointly started a statistic research project that will contribute to tax and fiscal policies, by using the taxation data held by the NTA. Also, from April 2025, the NTA started to provide tax return data after making them anonymous, to improve for researchers.

*For the status of specific initiatives, see “IV Proper and fair taxation and tax collection.”

3 Promotion of digitalization for business operators

Powerful promotion of digitalization of all transactions of business operators or of all accounting processes, etc.: This is regarded as one of the important challenges for the whole government to tackle.

If the various administrative tasks processed by business operators in daily operations (such as accounting and financial management) are digitalized, we can expect productivity improvement through higher efficiency of operations and accuracy improvement through prevention of simple errors.

Also, if daily operations are digitalized, we could expect it might result in digitalization of tax procedures. Therefore, we are also promoting the measures to encourage business operators to pursue operational digitalization, such as dissemination PR for cloud accounting software and digital invoice (Peppol¹).



Promotion of digitalization
for business operators
(in Japanese)

■ Web-TAX-TV “DX for accounting operations: Do you know Peppol invoice?”



Online channel “Web-TAX-TV” of the NTA: Programs on introduction and use of “Cloud accounting software,” “Peppol invoice,” etc., are streamed in the style of “drama” easy to understand.

Please watch it!



[Watch a video here]

1 Peppol (Pan European Public Procurement Online): A standard international protocol for exchanging electronic documents such as invoices online.

Column

1

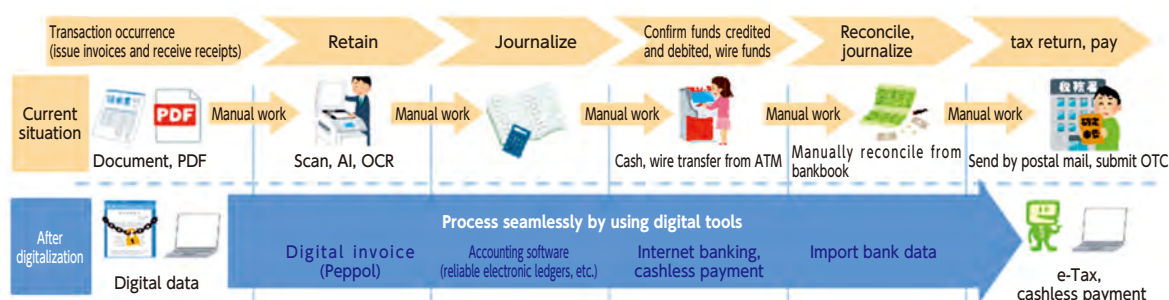
For wide spread of digitalization for transaction, accounting and taxation (digital seamless)

In the Tax Reform of FY2025, the Act on Retention of Ledgers through Electronic Methods has been revised. In the revision, it is ensured that non-inclusion of certain electronic transaction data in tax return be excluded from the scope subject to heavy additional penalty tax, if the electronic transaction data were produced by a system where electronic transaction data (billing, payment, etc.) are retained without modification etc., the adopted accounting software ensures the recording of journalized data through data linkage, and electronic transaction data are sent, received, and retained while satisfying certain requirements. Also, digital seamless has been added as one of the requirements to apply the special deduction for a blue return taxpayer of 650,000 yen.

The NTA will continue to actively pursue the measures for spreading “digital seamless” * including such dissemination PR opportunities.



Overview of the reviews on
the electronic ledger retention
system per the Tax Reform of
FY2025
(in Japanese)



(Source: November 13, 2024, first expert meeting concerning responses to digitalization of economy and society and improving tax payment environment, materials submitted to MOF, partially extracted and processed)

※ “Digital seamless” represents a status where digital processing is carried out consistently; that is, transaction stage operations (such as billing and payment) are processed digitally, using digital invoices (Peppol), etc., and not relying on human manual work, and resultant data are used for journalization, tax return, etc., as well.

～ 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 2), and online usage rate has been steadily increasing.

Outline of e-Tax

What you need to send via e-Tax (For individual users)



Smartphone that can read My Number Card or card reader/writer



My Number Card (Digital Certificates)

Note 1) In principle, the taxpayer himself or herself needs to provide a digital signature.

※ Digital signature by taxpayers can be omitted in cases where CPTAs file returns online on behalf of the taxpayers.

※ Digital signature using My Number Card is not necessary when pursuing the procedures for tax payment.

Note 2) If you use electronic certificate for smartphone (only applicable to Android terminal), My Number Card reading is not necessary. In addition, in that case, for the electronic certificate for a smartphone user, bio-authentication function of smartphone can be used instead of 4-digit password. (This depends on machine type.)

Advantages of using e-Tax(In case of income tax return)



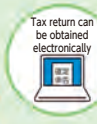
Five advantages of e-Tax



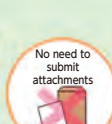
Can complete tax returns from home



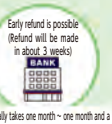
Can use it 24 hours a day



Tax return can be obtained electronically



No need to submit attachments



Early refund is possible (Refund will be made in about 3 weeks)

It usually takes one month ~ one month and a half when having submitted paper documents.

*Excluding maintenance time

*Excluding some documents

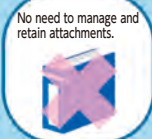


Additionally,

if you use the Mynaportal linkage function:



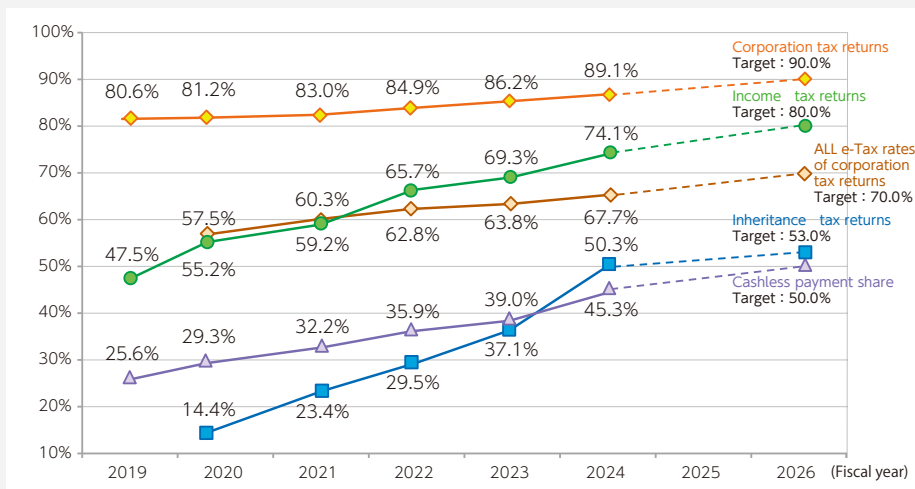
Tax return information can be entered automatically.



No need to manage and retain attachments.

Rates of online filing

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



- ※ 1 Each counted figure for FY2024 is a preliminary figure. Finalized figures are scheduled to be publicly released through e-Tax website around October 2025.
- ※ 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.
- ※ 4 ALL e-Tax rates of corporation tax returns: Share of the cases where for corporation tax returns, main attachments and those documents that are required to be attached to tax returns (financial statements, etc.) were sent via e-Tax.



Web Site of e-Tax
"Status of e-Tax usage"
(in Japanese)

Column 2

Measures for improving the convenience of e-Tax

1 Improvement of "My page"

On "My page" at e-Tax, it became possible to confirm the past gift tax returns (limited to those submitted via e-Tax) that might be needed when preparing an inheritance tax return. [Implemented in January 2025]

Also, it became possible for the CPTAs, whose engagement relationships with taxpayers were registered on e-Tax, to reference the "My page" of relevant taxpayers. [Implemented in May 2025]

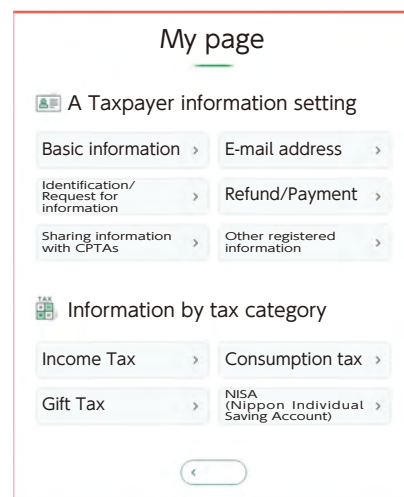
※ For details, please refer to the website of e-Tax [in Japanese]



e-Tax website: "It became possible to confirm the "gift tax returns" submitted from "My page" ".[in Japanese]



e-Tax website: "It became possible for the CPTAs, to reference the "My page" information of their customer taxpayers. [in Japanese]



Envisioned screen of "My page" for Taxpayers

2 Review of certain requirements such as scanning of attachments, etc.

When submitting attachments, etc. in the form of image data (PDF format), it was previously required to do scanning using color gradation (the so-called "full color"), so file size tended to be very large. However, in the tax reform of FY2025, use of black and white gradation (the so-called "grayscale") became newly allowed in addition to full color in scanning. [Applied effective on April 1, 2025]

※ For details, please refer to the website of e-Tax [in Japanese]



e-Tax website: "Review of certain requirements such as scanning of attachments, etc." [in Japanese]

2 Filing for tax return

~ The number of taxpayers who filed tax return for income tax was 23.39 million.
More than half of them filed for refunds ~

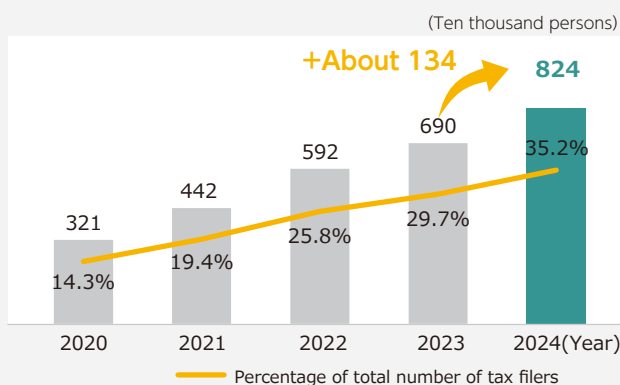
Tax filing is a procedure, in which the taxpayer calculates income and tax amount for a one-year period, files and pays taxes. Not only persons obligated to file, but also those who obtain tax refunds file tax returns, for example, because they paid a certain amount of medical expenses. 23.39 million people filed their income tax for 2024; thus, one out of five residents filed tax returns. Of these, over 13.53 million people filed for refunds, comprising over half of the people filing tax returns.

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

The NTA aims to ensure that taxpayers can file their taxes from home using 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 2024, those who filed from home using e-Tax accounted for 8.24 million people. This figure represented an increase by 1.34 million people from those who had done so for 2023.

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



Number of people who filed 2024 tax returns	Ten thousand
	2,339
Via e-Tax at home	1,329
Transmissions by taxpayers themselves	824
Via smartphone etc.	408
Proxy transmissions by CPTAs	505
Via e-Tax at the filing sites	239
Via e-Tax at the designated sites by local governments	164

~ 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 Mynaportal, 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.

For the Mynaportal linkage function, please refer to the “III 4 Efforts towards My Number System.”



The filling assistance on
the NTA website
[in Japanese]

About filing income tax returns using a smartphone

As for the “filing assistance on the NTA website,” we provide all income tax pages that can be easily handled on smart phone as well, to enable more people to use from home.

Also, from January 2025, electronic certificate for smartphone became usable for e-Tax as well.

If you use electronic certificate for smartphone, you can create a tax return and send it via e-Tax without having your smartphone read the My Number Card.

- ※ 1 Only Android™ is supported. For iOS, we will gradually prepare to make it usable for 2025 income tax returns.
- ※ 2 The name of Android is a trademark or a registered trademark of Google LLC.
- ※ 3 For the details of electronic certificate for smartphone, please refer to the website of the Digital Agency.

Example: Screen for entering data on mortgage loan

Before (～ Dec 2024) After (Jan 2025 ～)



Reading is not necessary:
As password for electronic
certificate for user, it
became possible to use
bio-authentication function
on smartphone!

～ 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 2024, 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 7.70 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 2024 was 2.63 million people, which was a decrease from 3.21 million people for 2023. This shows a further accelerated pace of the shift from paper to e-Tax filing. Of 7.70 million people, about 4.08 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 Sunday 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 Sunday 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

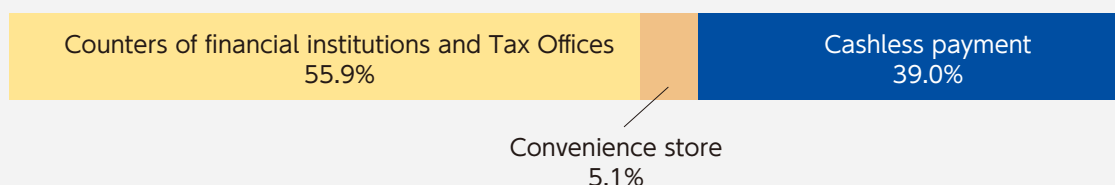
~ Building an environment that enables cashless payment in an easy and convenient manner ~

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

We are striving to expand usage of cashless payments with a goal to achieve 50 percent in cashless payment share by FY2026, aiming to perform the following three: improve the convenience for taxpayers; improve the operational efficiency; and reduce society-wide costs relating to cash handling.

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: FY2023 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]

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 automatically debiting tax amounts from a deposit account or a savings account registered in advance on the date designated by the NTA.

By submitting a transfer request via e-Tax or to a Tax Office or a financial institution, 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 by transfer from a deposit account or a savings account notified in advance, by simple operation after filing tax returns via e-Tax.

If having submitted a direct payment usage application and completed registration, any person can use it.

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.).

On the screen for sending tax return data via e-Tax, by filling in a checkmark in the checkbox of "I will use the automatic direct payment" and sending it, you can automatically pay the tax via account transfer on the statutory due date for respective tax payment (or, on the following business day, if tax filing procedure is performed on the very day of statutory due date).

Online tax payment using Internet banking etc.

***Available for all tax categories**

This is a procedure for payment using an Internet banking account or ATM. To use this, you need to pursue procedures with the Tax Office to start using e-Tax in advance.

Payment with credit card

***Available for all tax categories**

This is a payment procedure where credit card is used via 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 after sending tax filing data via e-Tax, payment is made using a smartphone payment app like ○○Pay via the dedicated website (smartphone-dedicated payment site for national taxes).

- ※ 1 This procedure is for the taxpayers whose tax amount is 300,000 yen or less.
- ※ 2 Certain balance needs to be charged in advance for the payment method chosen.

(Reference) 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 store, 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 This procedure is for the taxpayers whose tax amount 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

As part of the infrastructure of digital society, My Number System helps raise public convenience, improve administrative efficiency, and realize a fairer and more equitable society.

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) Initiatives for My Number System

~ 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 each submission to the Tax Office every time. When My Number is provided, strict identity verification of the individual is required to prevent identity theft.

The NTA is promoting the measures to improve the convenience for taxpayers in tax return through the use of My Number Card. Also, the NTA is actively promoting various publicity and public relations activities, by posting FAQ at a special corner on the NTA website.



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

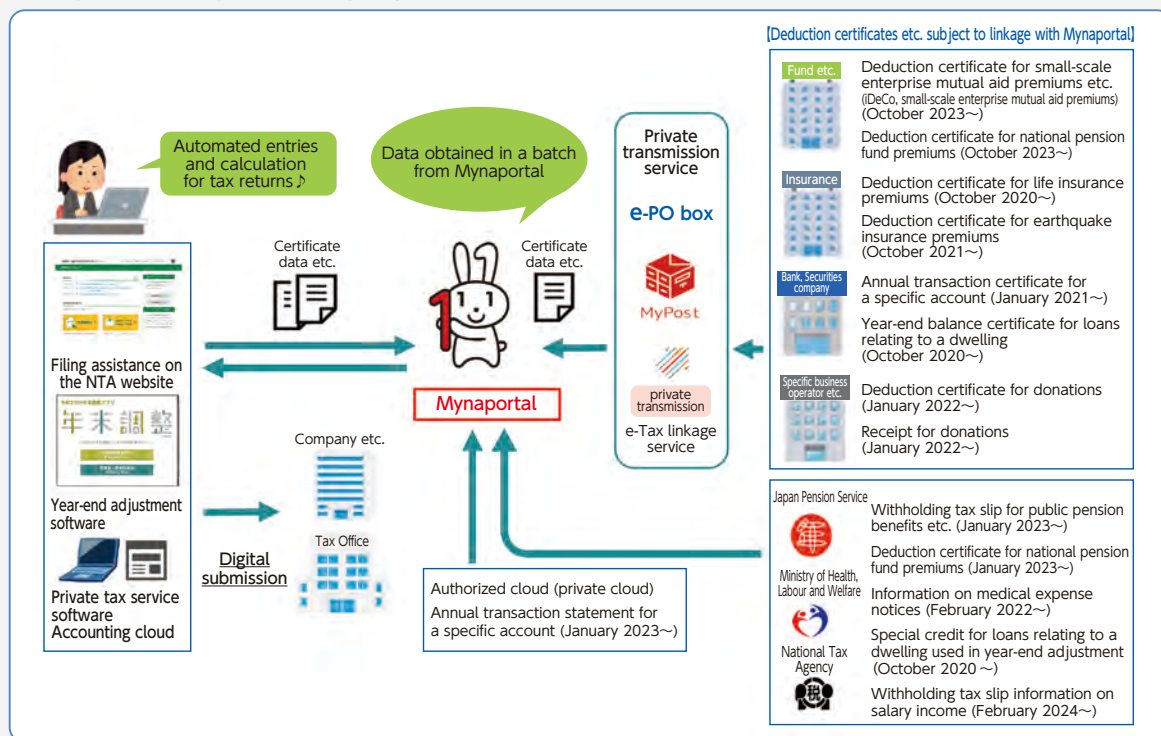
~ Improving convenience for taxpayers ~

Starting for year-end adjustments and income tax return filing for 2020, Mynportal linkage function (obtain relevant data at a time such as deduction certificate for life insurance premiums paid through Mynportal¹, automatically enter the data to various applications, etc.) became usable, to enable simpler procedures for taxpayers. Scope of the data subject to automatic entry is expanding in stages. For example, information on withholding taxes collected on salaries paid has become subject to the linkage as well. As such, user convenience continues to be improved.

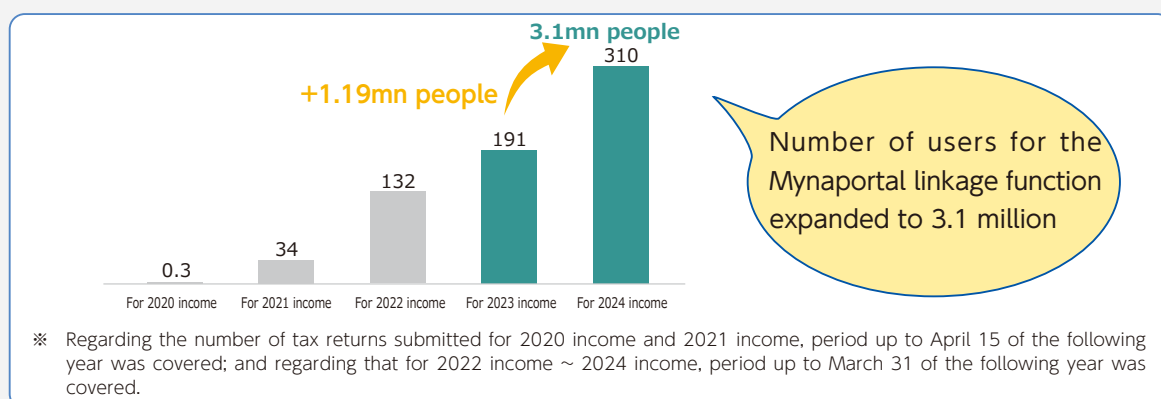
¹ Mynportal is an online service contact point for administrative procedures. It provides online services provided by the government whereby each taxpayer can check necessary information such as income tax and local tax data for himself or herself, notices from administrative agencies, etc.

Enhancement of Services for Taxpayers and Efficiency of Tax Administration

Image of linkage with Mynaportal



Transition in number of people who obtained deduction certificates by using the Mynaportal linkage function



~ Actions as the entity assigning Corporate Numbers ~

The NTA designates 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 September 2026.

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. Shift from so-called large “mainframe” computers using the original OS to so-called an “open system” using store-bought general-purpose OS (departure from mainframe).

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.

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 severe than the penalty defined by the National Public Service Act (up to one year in prison or a fine of up to 500,000 yen) will be sentenced.

For tax officials, in addition to the mandatory regular training on information security which they are required to attend, they are also instructed to avoid certain locations—such as storefronts and entrances—when conducting questionings during an examination, in order to protect 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

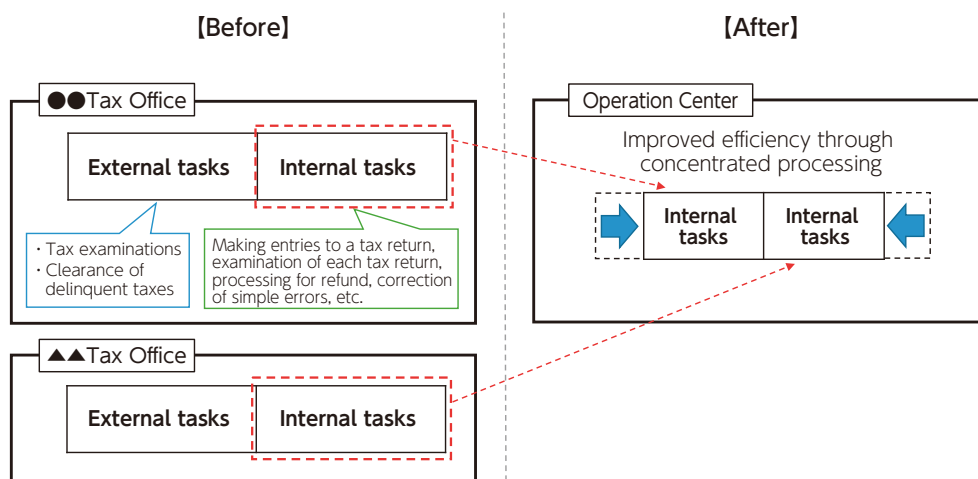
Since July 2021, the NTA started the initiative for “concentration of internal operations to centers” targeting limited Tax Offices, where internal operations (entry processing for tax returns, sending of inquiry documents, etc.) of such multiple Tax Offices are concentratedly processed at the specialized operation centers.

In the initiative of “concentration of internal operations to centers,” it is aimed at realizing highly efficient operations and ensuring accuracy in operations, as well as at improving and enhancing external operations (improvement of taxpayer services, tax examinations, delinquency collections, data utilization, etc.) by using the administrative resources generated through the efficiency pursuit.

Scope of the target Tax Offices will be expanded gradually, and the consolidation of internal operations into centralized centers serving all Tax Offices is planned for 2026.

The concentration of internal operations into centralized centers does not alter the Tax Office that has jurisdiction over each taxpayer. However, Operation Center may make inquiries to each taxpayer, CPTA, etc. by phone or in writing, 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 of Tax Offices to centers” on the NTA website, for more details.



About the concentration of internal operations of Tax Offices to centers (in Japanese)

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, it is our policy to respond to advance inquiries.

Think About Tax Week

The NTA carries out public awareness activities 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 these efforts are essential to maintain and develop self-assessment system.

(1) The NTA website

～ Provide content easy to find and anybody can use ～

On the website of the NTA, we are eager to provide content in the ways easy to find by showing menu items by field, to enable anyone to easily access the needed information.

We are also striving to provide content enabling anyone to use the information and functions available through the website of the NTA without trouble, irrespective of disabilities existing or not, age, usage environment, etc.

Overview of NTA Website (top page)

※Images used on the site are as of June 2025.

The screenshot shows the NTA website homepage with the following numbered callouts:

- Search function within the website**: A search bar at the top right.
- Text enlargement / voice reading**: A button labeled '拡大' (Enlarge) and '音声読み上げ' (Voice reading) near the search bar.
- Global navigation**: A horizontal menu bar with categories like 'ホーム' (Home), '税の情報・手続・用紙' (Tax information, procedures, forms), '発行物等' (Publications), '法令等' (Laws), 'お知らせ' (Notice), and '国税庁等について' (About NTA).
- Urgent notice**: A red banner at the top left titled '緊急のお知らせ' (Urgent notice).
- Banner**: A large banner titled '国税庁 採用情報 特設サイト' (NTA Recruitment Information Special Site).
- Featured topics**: A section titled '注目ワード' (Featured words) listing various topics like '納付書の事前送付' (Advance payment of payment slip), '所得税の基礎控除の見直し' (Review of basic deductions for income tax), etc.
- New arrivals**: A section titled '新着情報' (New arrivals) listing recent updates with dates and links to PDF documents.
- Search for tax office**: A section titled '税務署を検索' (Search for tax office) with input fields for postal code and address.
- Menu by area of interest**: A section titled '分野別メニュー' (Menu by area of interest) with sub-sections like '税について調べる' (Learn about taxes), '申告手続' (Filing procedures), '納税手続' (Payment procedures), and '関連サイト' (Related sites).
- SNS etc.**: A section titled 'SNS等' (SNS etc.) with links to X (Twitter), LINE, YouTube, and other social media channels.
- Site map**: A section titled 'サイトマップ' (Site map) at the bottom right, providing a structured overview of the website's content.

Search function within the website

Function to search information by referencing a keyword

Text enlargement / voice reading

Support function for those who have visual or hearing impairment

Global navigation

Shows information together with categorization

Urgent notice

Displays highly urgent information, such as disaster-related information

Banner

Displays the banners of information that deserve special attention

Featured topics

Displays terms related to information that deserves special attention

New arrivals

Displays new arrival information using a list

Search for tax office

Function to search for the competent Tax Office by postal code or address

Menu by area of interest

Displays pages with the most access by area of user interest or by user category

SNS etc.

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

Site map

Displays the composition of the entire NTA website in a table

Information provision through SNS

NTA is widely providing information by using the following SNS sites, centered on the information posted on the website of the NTA, for the purpose of informing taxpayers of a wide range of tax-related information.

● X (formerly Twitter) @NTA_Japan (No. of followers: about 173,000)*¹

It provides new-arrival information on the website of the NTA and media announcements; it also provides information on PR events hosted by Tax Bureaus and Tax Offices in respective regions or areas as well as recruitment information.



● LINE @kokuzei (No. of friends: about 6,036,000)*¹

It displays a menu page that shows the links to relevant pages of the website of the NTA; it also ensures timely provision of information for the segments each user has registered.



● YouTube @ntachannel (No. of registered subscribers: about 254,000)*¹

It provides explanatory videos about tax returns, year-end adjustments, etc. as well as PR event scenes hosted by respective Tax Bureaus and Tax Offices.



● Instagram @kokuzei_saiyo (No. of followers: about 600)*¹

It provides various recruitment-related information such as information on the gatherings for business briefing on national tax officers and staff.



* 1 No. of followers, No. of friends, No. of registered channel subscribers: Information as of June 2, 2025.

* 2 Used images are only for explanations.

(2) Tax education

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

The NTA works to create an environment and provide support for a solid tax education in school education, so that the significance and role of taxation, which form the foundation of the nation 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 seminars targeting education-related people, 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.).

Enhancement of Services for Taxpayers and Efficiency of Tax Administration

Moreover, considering the changes in the environment surrounding tax education, such as the new educational guidelines and the GIGA School Program, as well as based on accurate understanding of the needs of education-related people, the NTA is making efforts to develop courses and teaching materials, for enabling pupils and students to enjoy deep learning proactively and in a dialogue style.

In addition, certain contents are uploaded to the “Tax learning corner” of the NTA website, 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 learning corner



Tax☆Space UENO



Number of lecturers dispatched to tax education classes etc.

■ Number of lecturers dispatched to tax education classes etc.

Fiscal year	2023	2024
Officials	9,720	9,708
Non-officials	33,721	35,187
Total	43,441	44,895

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

■ Number of essays entered for Tax Essay Contest

Fiscal year	2023	2024
Received from senior high school students	174,008	178,159
Received from junior high school students	445,945	435,572

Providing tax knowledge through the Tax Museum

The Tax Museum at the National Tax College has valuable collections of historical documents and materials regarding national taxes. The Museum displays its extensive collections throughout the year and is open to a wide variety of visitors such as primary school children and members of the general public as well as specialists on tax history.

In addition, a “Special Exhibition” is held each year on a specific theme. In FY2024, “Tax administration of modern Japan and related private organizations: Partners that supported taxation” was adopted as the theme of the special exhibition. From November 1, 2024, until October 31, 2025, the exhibition explains and showcases the background of how the tax administration of modern Japan was supported by various private organizations as well as the historical changes of such private organizations.

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



Scene from the special exhibition



Tax Museum corner of the National Tax College

(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	2023	2024
Number of lectures	1,326	1,217

(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	2022	2023
Number of briefings	39,586	32,974
Number of participants (Thousand)	846	708

(5) Tax consultation

~ The NTA provides tax consultation services via its 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. Going forward, the chatbot will continue to respond to such subjects as “tax returns for income tax,” “tax returns for consumption tax,” “Invoice System,” and “year-end adjustments,” while improving the consultation content; we will also strive to make it even more convenient and easier to use for taxpayers.

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)

Fiscal year	2022	2023	2024
Final tax return for income tax	616	949	987
Final tax return for consumption tax	7	91	32
Invoice System	34		
Year-end adjustment	56	63	69
Flat-amount tax cut	—	—	165
Total	712	1,102	1,253

※ 1 Since February 1, 2024, integrated operation has been applied to “tax returns for consumption tax” and “Invoice System.” That is why, sum-total figures are shown.

※ 2 Due to the treatment of fractions, sum-total of the items is not equal to the figure in the space of Total in some cases.

■ Number of accesses to “Tax answer”

(Ten thousand cases)

Fiscal year	2022	2023	2024
Number of accesses	8,079	8,910	11,212

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]

■ Number of consultations to phone consultation centers

(Ten thousand cases)

Fiscal year	2022	2023	2024
Number of consultations	489	538	581

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

～ 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	2023	2024
Number of advance inquiries received	157	155

■ Number of Q&A examples posted on website

(cases)

As of the end of fiscal year	2023	2024
Number of Q&A posted	2,035	2,060



Response examples
in writing
[in Japanese]



Q&A examples
[in Japanese]

Column



Response to the 2024 Noto Peninsula Earthquake (as of March 2025)

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

Following the occurrence of the 2024 Noto Peninsula Earthquake, the NTA implemented a measure targeting those who have a tax payment place in Ishikawa Prefecture or Toyama Prefecture (region designation), from among the areas damaged by the Quake: that was to extend the due date for tax returns and tax payment regarding national taxes.

Thereafter, the due date extension measure was terminated one after another, based on the monitored status of the damaged places in each region. However, if anybody of them, in the regions where due date extension was terminated, or anybody of them, whose tax payment place is outside Ishikawa Prefecture and Toyama Prefecture, is yet to be able to do tax returns and tax payment due to the damage by the Quake, 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, special provisions were enacted whereby miscellaneous loss deduction can be applied to income tax for 2023 income, if there were damages on their houses and household goods.

To enable taxpayers to smoothly use such special measures, the NTA strove to carry out publicity and public relations about the content and procedures through the website of the NTA as well as through local governments and related organizations. In addition, we conducted consultation gatherings about the miscellaneous loss deduction, etc.



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 Actions to ensure smooth popularization of the Invoice System

The Invoice System (the Qualified Invoice-based Method)¹ was started in October 2023. The NTA continues to pursue dissemination and PR activities (careful response to inquiries from business operators, etc.), as it is important for business operators to fully understand the Invoice System and adequately respond to it including consideration on whether to get registered as a new Qualified Invoice Issuer or not.

◎ Efforts to promote understanding of the System

- Holding various briefing sessions and dispatching lecturers to business associations, etc.
- Consultation response using the dedicated consultation desks installed at the Tax Offices nationwide (consultation corners about the Invoice System etc.) as well as the Invoice System call centers etc.
- Strengthening the content that explains the System in a simple manner
- Dissemination and PR using the Internet advertising
- Push-type dissemination and PR using DMs, etc.

Update of the “System overview page” to make it easier to understand



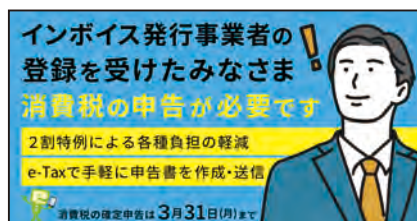
Release of a video series that explains the mechanism of consumption tax and the Invoice System in a simple manner



New introduction of a page for those who newly become Qualified Invoice Issuers



Dissemination on consumption tax returns and transitional measures using SNS, etc.



Sending a DM encouraging in-time consumption tax returns and payment, to the sole proprietors who have become Qualified Invoice Issuers



¹ Under the Invoice System, the following will be the requirements to be qualified for deduction of taxes on purchases: retention of relevant ledgers; and retention of bills, etc. such as the “qualified invoices” issued by the Qualified Invoice Issuers (who are the taxable business operators that were registered per the application submitted to the District Director of the competent Tax Office). As of March 31, 2025, there were about 4,610,000 Qualified Invoice Issuers (about 2.2 million sole proprietors and about 2.41 million corporations).

10 Collaboration and cooperation with relevant 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

【Overview】

Blue return taxpayers’ associations are organized for the purpose of “performing the rights and duties as a sincere taxpayer, submitting requests addressing the tax administration, and establishing a reasonable tax system,” mainly by sole proprietors who use the blue return system.

【Activity status in recent years】

They perform a wide range of activities: for instance, guidance and confirmation on bookkeeping for sole proprietors; holding various briefing sessions; support for corporate management; spreading double-entry bookkeeping using accounting software, blue return and e-Tax.

During the first final tax declaration period of income tax, their members are stationed at the “Blue return corner” in the tax filing sites, for spreading blue return.



Mascot for blue return taxpayers’ associations
“Aoiro-kun”



Blue return corner in the tax filing sites

Corporations Associations

【Overview】

Corporations associations are the entities organized for the purpose of “spreading tax knowledge, maintaining and growing a proper and fair self-assessment system, and contributing to smoothly executing tax administration.”

【Activity status in recent years】

They pursue various activities such as presenting proposals on tax reform, PR activities that contribute to tax awareness, tax education, contribution to some projects supported by the NTA (enhancement of corporations tax compliance with a self-check list, contests for the best visual postcards related to taxes, etc.) and on. Through their activities, they contribute to maintaining and growing a proper and fair self-assessment system and to smoothly executing tax administration, as well as to vitalizing corporate activities in respective regions in Japan and to growing a sound society.



Mascot for corporations associations
“Kenta”



Presenting proposals on tax reform

Enhancement of Services for Taxpayers and Efficiency of Tax Administration

Indirect Tax Associations

【Overview】

Indirect tax associations are organized consisting of payers of indirect taxes centered on consumption tax, for the purpose of "cooperating in achieving smooth tax administration through acquiring knowledge about indirect taxes such as consumption tax and establishing a voluntary self-assessment system."

【Activity status in recent years】

As part of awareness and PR activities for tax, they pursue various activities such as widely recruiting and awarding "tax slogans" (supported by the NTA), making and distributing transparent plastic folders displaying a chart of by-country consumption tax rate, etc.

Also, they are promoting the program to ensure complete payment of consumption taxes to prevent consumption tax delinquency (through recommending preparation of funds to pay tax, tax payment by account transfer, direct payment, etc.).



Mascots for indirect tax associations named "Kan-chan" and "Sho-chan"



Award ceremony for tax slogans of FY2024

Savings-For-Tax Associations

【Overview】

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 complete payment by due date, recruitment of "essays on tax" from junior high school students (co-supported by the NTA), etc.

【Activity status in recent years】

Savings-for-tax associations promote complete payment by due date, leveraging the "Savings-for-tax" day (April 10 of every year), and promote cashless payment for national taxes and local taxes. Recruitment of "essays on tax" from junior high school students, who will bear the next generation, is a core business of the associations. Throughout such activities, they use "Hello Tax" nickname, which implies "meeting tax."



"Hello Tax" (nickname) logo



A scene from the "National declaration ceremony for promoting cashless payment of national taxes and local taxes" held on May 30 (Thursday), 2024

Tax Partner Associations

【Overview】

Tax partner associations (consisting of various industrial entities, whether corporation or sole proprietor) 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."

【Activity status in recent years】

They pursue a diverse range of activities such as provision of various tax-related briefing sessions, provision of total advice on tax through implementing tax consultations jointly with CPTA associations, provision of support for HR development through holding PC accounting classes and practical skill classes, and providing opportunities for information exchange with people from different industries through holding lectures inviting celebrities from various fields and pursuing working group activities. Additionally, they provide tax education to pupils and students who will bear the next generation, and carry out PR activities concerning tax.



Mascot for tax partner associations named "Nou-chan"



Efforts at ICT tax classes using tablet terminals

1 Promotion of proper and fair taxation

~ Strict examination on malicious taxpayers, but brief contact for simple mistakes ~

While analyzing various information (content of tax returns, examination results, etc.) with attention paid to taxpayer burden and with its balanced allocation of limited human resources, the NTA conducts strict examinations for malicious taxpayers who try to illicitly evade their tax burden, by establishing appropriate examination systems; whereas, for other taxpayers, we are promoting proper and fair taxation, through making brief contacts with taxpayers (via in writing or by telephone).

■ Number of field examinations

(Thousand cases)

Tax category \ Operation year	2021	2022	2023
Self-assessment income tax	31	46	48
Corporation tax	41	62	59
Consumption tax	57	87	84
Inheritance tax	6	8	9

■ Additional tax amount of field examinations

(Billion yen)

Tax category \ Operation year	2021	2022	2023
Self-assessment income tax	80.4	101.5	106.6
Corporation tax	143.8	186.8	210.2
Consumption tax	111.0	169.3	145.4
Inheritance tax	56.0	66.9	73.5

~ 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.

~ Strengthening the measures for data utilization ~

The NTA is trying to develop a prediction model to extract such as the taxpayers who are likely to have failed filing proper tax returns, through extracting, processing, and analyzing necessary information from various data, as well as grasping the consistency, correlation, tendencies, etc. between the data. We will endeavor to improve the efficiency of taxation operations and sophisticate them, through combining thus formulated prediction model and the various materials and information held by the organizations of the NTA.

(1) Priority matters addressed in the tax examinations

~ Conduct sufficient examinations for proper taxation of consumption tax ~

As consumption tax is the largest amount of national tax revenue and attracts the strong attention of the public, proper tax administration is especially necessary.

In particular, as there have been cases of fraudulent consumption tax refunds claimed through false returns we work to prevent fraudulent refunds by suspending refund payments, and checking underlying facts for claimed refunds through examinations, etc.

Also, the NTA is working increasingly closer with customs authorities to strictly address the evasion of consumption tax by those who wrongfully traded consumption tax-free goods abusing the system of tax-free shops.

◎ Cases of examinations of consumption tax

- The NTA uncovered a case in which fictitious purchases were registered pretending that an expensive fixed asset was purchased.
- The NTA uncovered a case in which fictitious tax-free sales and fictitious taxable purchases had been recorded by pretending to make export sales to a non-existent foreign corporation.
- The NTA uncovered a case in which certain domestic sales to foreigners living in Japan had been recorded as tax-free by using forged export declarations.

～ Examination keeping in mind of increasingly diverse and international asset management ～

Regarding increasing outward investments and overseas transactions, the NTA clarifies the actual state and conducts in-depth examinations about them, by effectively using relevant documents (statements on outward remittances, etc.) as well as relevant information obtained as per the exchange of information system under tax treaties, etc. with competent foreign authorities and as per the Common Reporting Standard (CRS).

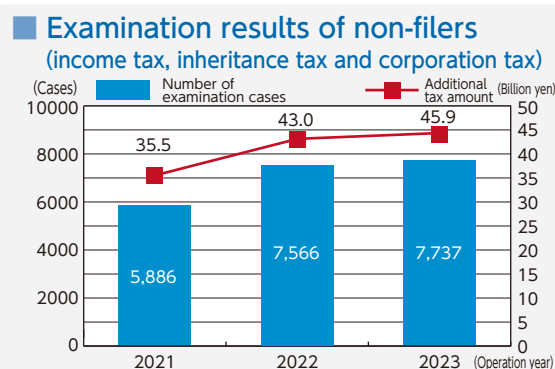
We properly impose taxes on investment profit generated from diversified and globalized asset management conducted in particular by the affluent class. We also actively conduct examinations to accumulate information for the future proper taxation of inheritance tax.

◎ Cases in which the NTA identified overseas assets not reported for Japanese tax purposes or international tax avoidance

- The NTA uncovered a case in which interest income etc. obtained from overseas financial institutions had not been included in the tax return filing, through using the CRS information and implementing a request for exchange of information under tax treaties.
- The NTA uncovered a case in which overseas affiliate income had not been included in the tax return filing, through using records on outward and inward remittances.

～ Identify non-filers by utilizing information ～

Since no tax return filing will cause a strong sense of unfairness to voluntary compliant taxpayers, the NTA precisely identifies non-filers by utilizing relevant material information and actively conducts examinations.



◎ Cases of examinations of non-filers

- The NTA uncovered a case in which a taxpayer, who had earned large profits from live streaming had been a non-filer for income tax.
- The NTA uncovered a case in which a taxpayer, who had been aware of large profits from a mobile game development, had been a non-filer for income tax.
- The NTA uncovered a case in which a taxpayer, who had been aware of the necessity of filing inheritance tax about a large amount of cash withdrawn from the decedent's bank account, had been a non-filer for inheritance tax.

～ Precise Action Towards New Fields of Economic Activities including the Sharing Economy¹ ～

As for Precise Action Towards New Fields of Economic Activities including the Sharing Economy, to create an environment that enables adequate filing, the NTA provides the information on tax procedures and taxation treatment on the NTA website and calls on the users (taxpayers) via the industrial organizations, intermediate business operators, etc. for proper filing. In addition, we endeavor to gather relevant information and enhance the analysis, accurately detect the taxpayers that might bear certain problems in taxation, provide administrative guidance, and conduct tax examinations.

¹ New fields of economic activities including the sharing economy" is used as a collective term for sharing business and service, transactions of crypto assets (virtual currency), online advertising (affiliate etc.), digital contents, online shopping and auctions and new other economic transactions.

~ Accurately understanding claims made by taxpayers and executing proper tax administration ~

When conducting tax examinations, the NTA consistently strives to accurately interpret assertions made by the taxpayer and study the laws and regulations based on accurate fact finding to exercise proper taxation. Towards this end, we are thoroughly adhering to the procedures and processes as defined in legal requirements.

(2) Utilizing approaches other than field examinations

~ Promote various contact methods in addition to field examinations ~

In addition to utilizing data proactively for operations, the NTA has been making effort to operate its work effectively and efficiently by employing various measures other than field examinations to ensure that taxpayers voluntarily fulfill their tax duties.

◎ Efforts to ensure voluntary fulfillment of tax obligations by taxpayers

- Initiatives to encourage voluntary review and filing tax returns by contacting taxpayers using a document or over the phone, targeting the taxpayers who are supposed to make calculation errors or errors in applying relevant tax laws, as well as targeting the taxpayers who are supposed to have not filed tax returns based on information accumulated by the NTA etc.
- Initiatives to promote proper tax returns by publication through the NTA website on points to pay extra attention to when filing one's tax return.

Cooperative approaches

We carry out initiatives to maintain and improve tax compliance through cooperative approaches in order to advocate voluntary efforts towards proper filing by large enterprises.

● Approach to enhance the corporate governance on tax matter

~ Implementing exchange of opinions between the NTA officials and corporate management people, etc. ~

The NTA, taking the opportunities of examination of large companies, checks the status of corporate governance on tax matters (hereinafter "tax CG"), has the officers of the Taxation Bureau exchange opinions with the company executives, etc., and positively communicates with them for enhancing their tax CG.

We are striving to maintain and improve the filing level, through increasing the number of corporations that can be expected to do adequate filing spontaneously, by encouraging large companies to enhance the quality of tax CG.

With this action, the NTA will be able to use the confirmed tax CG status determining the tax risk of each company. Also, from the perspective of the company, it is expected that they can reduce the occurrence risk of an inadequate tax processing.

For more details, please refer to the "Endeavors to enhance tax matter-related corporate governance (for corporations handled by the Large Enterprise Division)" (<https://www.nta.go.jp/taxes/tetsuzuki/shinsei/shinkoku/hojin/sanko/cg.htm> [in Japanese]) on the NTA website.

● Promotion of the "self-inspection of tax returns and self-audit of tax items" at large enterprises ~ Publication of check sheets by Large Enterprise Department of Regional Taxation Bureau ~

"Check sheet for tax returns" and "Check sheet for tax items that require special attention at large corporations" show the items for which an error tends to occur before and after tax return preparation, in the form of a table. These check sheets are posted on the page of "Information concerning (Self-inspection of tax returns and self-audit of tax matters) (for corporations handled by Large Enterprise Division)" (<https://www.nta.go.jp/taxes/tetsuzuki/shinsei/shinkoku/hojin/sanko/tk.htm> [in Japanese]) on the NTA website.

These sheets can be used in self-audits to see whether there are any settlement and declaration adjustment items yet to be addressed before preparing a return, or in self-inspections before submitting a return; so that prevention can be expected for errors in filing.

● Establishment of consultation counter concerning transfer pricing taxation on a trial basis.

For the purpose of maintaining and improving tax compliance concerning the transfer pricing taxation for large enterprises, we established a "consultation counter concerning the transfer pricing taxation" (<https://www.nta.go.jp/taxes/shiraberu/kokusai/pdf/0021012-113.pdf> [in Japanese]) at each Regional Taxation Bureau on a trial basis. Each counter provides information on general questions regarding the transfer pricing taxation; it also briefs on the thoughts of the tax authority and attention points in relation to application of the transfer pricing taxation, concerning specific consultation on each foreign-related transaction, etc.



Status of Initiatives,
etc. in Each
Operation Year
[in Japanese]



Approach to
enhance the tax CG
[in Japanese]



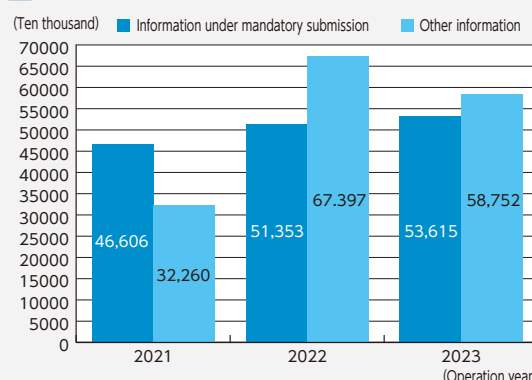
Information
concerning (Self-
inspection of tax
returns and self-
audit of tax matters)
[in Japanese]

(3) Data and Information

~ Collect data and information through every opportunity to use such information for accurate guidance as well as tax examinations ~

The NTA, through every occasion, collects a variety of information through the information inquiry procedures and found in the course of tax examinations, in addition to the withholding records of employment income, payment records of dividend, etc. The NTA uses such information for guidance as well as tax examinations.

■ Number of information items collected



(4) Criminal investigation

~ Pursuing criminal responsibility of malicious tax evaders ~

Tax criminal investigation aims to pursue criminal responsibility of malicious tax evaders and to contribute both to realizing proper and fair taxation and to maintaining the self-filling system by taxpayers through the effect of “punishing one serves as a warning to all.”

~ Proactive engagement with cases of high social impacts ~

In FY2024, in view of the purpose of the tax criminal investigation, the NTA focused on and actively engaged with the cases of high social impacts, such as consumption tax cases, non-filing cases, international cases, and cases concerning other social trends.

As a result, for instance, the NTA accused malicious tax evaders of as follows:

- A fraudulent refund of consumption tax where fictitious taxable purchases and tax-free export sales were recorded as alleged export sales of luxury watches (In fact, they procured cheap ones online and forged fraudulent receipts for high-priced watch purchases); and
- An avoidance of income tax by retaining consulting fees in an overseas depository account, relating to the online sales business for pharmaceuticals run by an overseas corporation.

■ PR leaflet of the NTA Criminal Investigations



The NTA proactively raises awareness about taxation and tax collection, through lectures and tax education.

◎ Accusation cases in FY2024

- The NTA accused a professional enabler of inducing multiple taxpayers to introduce a fraudulent scheme to offset fictitious business loss against the employment income so that they would fraudulently receive tax refunds and evade their income tax.
- The NTA accused a willful non-filer of avoiding the income tax obligation. The taxpayer wriggled out of filing income tax returns by the statutory due dates in spite of earning income such as royalty fees for video distribution that were paid by the platform operator and online goods sales.

■ Status of criminal investigations

Fiscal year	Number of cases conducted	Number of cases closed	Number of cases with accusation filed to the prosecutor	Total amount of tax evasion cases (accusation filed to the prosecutor)	Amount of tax evasion per case (accusation filed to the prosecutor)
	Cases	Cases	Cases	Million yen	Million yen
2022	145	139	103	12,760 (10,019)	92 (97)
2023	154	151	101	11,980 (8,931)	79 (88)
2024	151	150	98	11,270 (8,230)	75 (84)

※ Figures of tax evasion include additional taxes.

■ Rulings in the first trials of criminal investigation cases

Fiscal year	Number of judgements ①	Number of convictions ②	Percentage of cases convicted ②/①	Number of convictions with prison sentences without probation ③	Amount of tax evaded per case ④	Term of prison sentence per person ⑤	Amount of fines per person (company) ⑥
	Cases	Cases	%	Persons	Million yen	Months	Million yen
2022	(2) 61	(2) 61	100.0	(1) 3	47	13.6	12
2023	(5) 83	(5) 83	100.0	(2) 9	58	15.6	15
2024	(13) 99	(13) 99	100.0	(7) 13	59	15.7	15

※ 1 Figures in the brackets indicate cases combined with non-tax crimes.

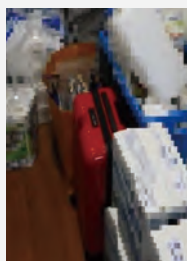
※ 2 ④ to ⑥ exclude those combined with non-tax crimes.

◎ Case of a guilty sentence given in FY2024

In this case, a tax evader that did not actually conducted export business, recorded fictitious tax-free export sales and fictitious taxable purchases, abusing the tax-free export system. As a result, the tax evader illegally received consumption tax refunds. The tax evader was sentenced to two and a half years' imprisonment.

An example of hidden properties found during criminal investigations

Cash was uncovered in a suitcase located in a room.



■ Web-TAX-TV: We never miss tax evasions! ~Missions of national tax investigators~



The working scene of how the NTA's tax crime investigators are daily striving to combat tax evaders are being introduced in a TV drama style.

Check it out!



The video is here

2 Ensuring tax payment

(1) Establishment of voluntary tax payment

~ Approximately 85.1 trillion yen of taxes were paid within the fiscal year (98.8% were paid within the fiscal year) ~

Self-assessed national tax becomes revenue upon payment into the national treasury. In FY2023, about 86.1 trillion yen of taxes (amount determined for collection) were self-assessed to Tax Offices. Of this, about 85.1 trillion yen of taxes were paid into the national treasury (collected amount) within the fiscal year, for a 98.8% collection ratio.

~ Measures to prevent delinquencies ~

To prevent delinquencies, the NTA is providing a variety of payment methods such as tax payment by account transfer, direct tax payment (account transfer via e-Tax) etc.; given that, we are proactively conducting dissemination and PR on payment deadlines and saving funds for tax payment, through the following: posting various tax payment-related information (the above-mentioned payment methods, how to pay taxes following a plan etc.) at the corner of “General guidance on tax payment” on the NTA website(<https://www.nta.go.jp/taxes/nozei/annai/index.htm>); receiving cooperation from related private associations, CPTAs associations etc.



General guidance for tax payment [in Japanese]

To ensure payments in a planned manner, the NTA is encouraging active use of advance payment using direct payment (direct advance payment).

In addition, a written notice on payment due date is sent or a phone call is made on that in advance to taxpayers who have paid after due date previously. In case payment due date has passed, we encourage them to ensure payment before the payment demand letter is sent.

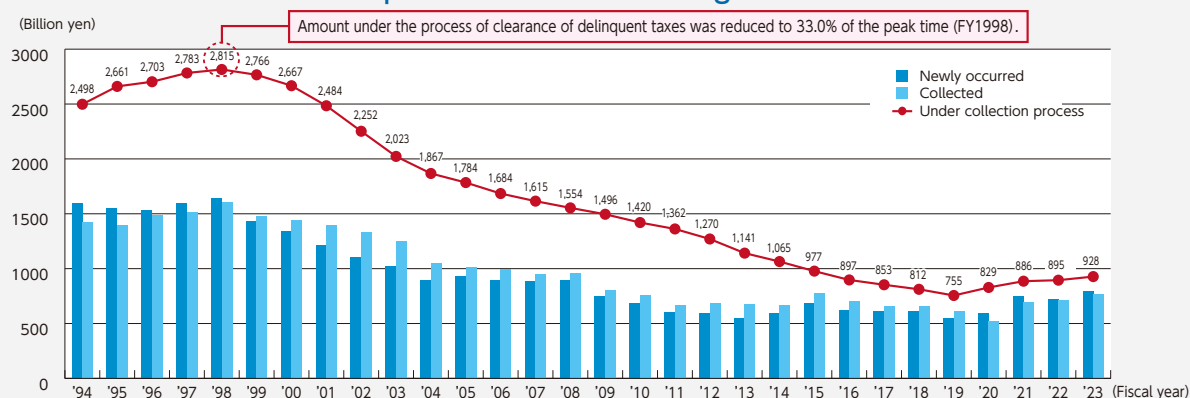
※ Delinquency signifies that the national tax was not paid by due date and a payment demand letter was sent.

(2) Efforts to promote reduction of tax delinquency

~ Amount under the process of clearance of delinquent taxes reduced to 33.0% of the peak time ~

At the end of FY2023, the total amount of delinquent taxes was 927.6 billion yen.

■ Trend of collection of delinquent tax, for all tax categories



※ 1 Figures are current cases under the collection process of delinquent taxes.

※ 2 Figures for local consumption tax are not included.

Amounts under collection process remains high at approximately 900 billion yen.

→ Continue to work on preventing and reducing delinquencies with cooperation of all Tax Bureaus and Offices.

For delinquent national taxes, from the viewpoint of fairness with the great majority of taxpayers who pay within the due date, the NTA is working for early completion, and works to resolve delinquencies under the following basic policy.

~ Appropriate action in collection while considering each delinquent taxpayer's situation ~

In the collection of delinquent taxes, we encourage a voluntary payment and confirm the taxpayer's intention to pay while we will determine the resolution policy after fully understanding the situation of each delinquent taxpayer, such as the condition of its business, assets and balance of income and expenditure. In particular, should the taxpayer consult with the NTA concerning difficulties it may have in paying in a lump sum, we will consider applying measures to ease conditions of the tax payment, such as grace of tax payment or asset conversion, after listening carefully to the taxpayer's circumstances, and permit payment in installments provided it satisfies the requirements of laws and regulations.

On the other hand, should sincere intentions towards payment of taxes not be recognized, including repeated defaults despite that payment commitments were made, the NTA will take disposition for collecting delinquent taxes, such as seizure and public auction, in a timely and appropriate manner.

~ Strict and resolute handling of large and malicious delinquent cases ~

When collecting delinquent taxes in a large-amount and notably malicious case, we will take strict and resolute actions, such as investigation, property, seizure, public auction, etc. in a timely and appropriate manner.

In addition, stricter actions are taken in especially malicious cases with an attempt to hide assets or otherwise evade execution of disposition for delinquent tax¹. This crime of evading disposition for collecting delinquent tax is referred to the prosecutor.

◎ Case examples of accusation filed to the prosecutors in FY2024

- The NTA accused an asset hiding case in which the entity had transaction partners wire the funds to a deposit account in the name of the wife of the chief representative of the delinquent company.
- The NTA accused a case in which company property had been disposed of resulting in an adverse status for the government: more specifically, the delinquent company had sold the automobiles, etc. held by it to another corporation for an unreasonably low price.

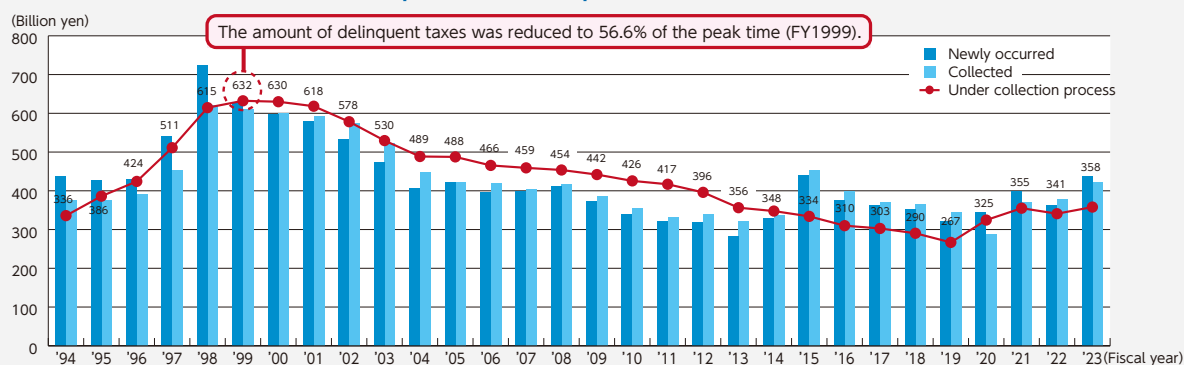
~ Organizational response to difficult-to-handle cases ~

For delinquency processing of difficult-to-handle cases such as complicated transactions and cases involving disguised asset transfer, the NTA is proceeding with delinquency clearance proactively: for instance, ① securing sufficient workforce to clarify each case and take a systematic action (collaborating with wide-area coverage staff, forming a timely project team to execute coercive collection for delinquent taxes etc.); and ② using legal means for collection (filing a lawsuit with the government playing the plaintiff, such as a lawsuit requiring cancellation of a detrimental act², etc.).

~ Certain handling of consumption tax delinquency cases ~

With respect to delinquency cases including those for consumption tax, the NTA is striving to reduce the balance of delinquent taxes in a decisive manner, for example, by ensuring quick start of responses when a new case arises.

■ Trend of collection of delinquent consumption tax



※ 1 Figures are current cases under the collection process of delinquent taxes.

※ 2 Figures for local consumption tax are not included.

- 1 If actions such as hiding assets are taken to evade seizure or other disposition for collecting delinquent taxes, up to 3 years in prison or up to a 2.5 million yen fine, or both of them can be imposed.
- 2 A lawsuit to demand the rescission of fraudulent act is a lawsuit to negate the validity of a legal act (fraudulent act) regarding assets between the delinquent taxpayer and third party, where such act harms the claimant (country). The lawsuit aims to take back from the third party that asset separated from the delinquent taxpayer and return it to the delinquent taxpayer.

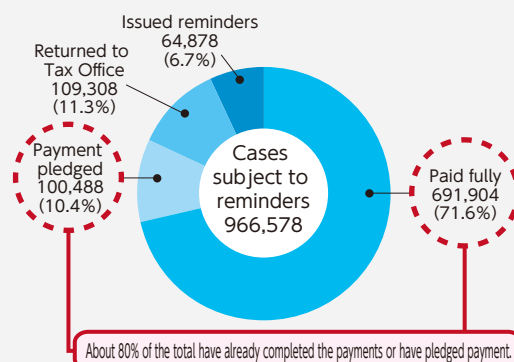
(3) The Office of Tax Collections Call Center

~ Conduct effective and efficient phone notices ~

The Office of Tax Collections Call Center is broadly in charge of new delinquency cases. This office makes system-assisted phone calls as reminders for payment, to ensure effective and efficient collection of delinquent taxes.

Over the year from July 2023 to end of June 30, 2024, the NTA sent demand letters to about 970,000 people, as part of the efforts, of which about 690,000 people (71.6%) have already fully paid and about 100,000 people (10.4%) have pledged payment.

Collection of delinquent taxes by the Office of Tax Collections Call Center



※ "Returned to Tax Offices" figure represents the number of taxpayers for whom jurisdiction was changed from the Office of Tax Collections Call Center to each competent Tax Office.

(4) Public auctions

~ Sold about 14,900 properties through public auctions ~

Regarding the properties seized as a means of disposition for collecting delinquent tax, the NTA sells them through a bid or in a public auction and the proceeds are appropriated as the collection of delinquent taxes.

During a year between July 2023 and June 2024, 214 public auctions in total were conducted nationwide. As a result, about 14,900 items (real estate properties, cars, jewelry items, etc.) were sold and the total amount of the proceeds was about 4.1 billion yen.

Regarding the list of items to be put subject to a public auction by the Regional Taxation Bureaus throughout Japan and each auction schedule, you can confirm the details in the section of "Public auction information" on the NTA website (<https://www.koubai.nta.go.jp/> [in Japanese]).

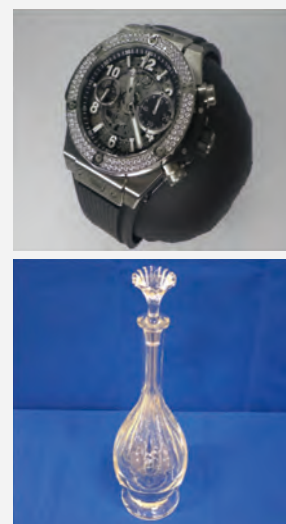
※ 1 Bidding procedures can also be carried out online from the above website.

※ 2 Auction process is also covered at private auction sites as well.



Public auction
information
[in Japanese]

Examples of properties that were sold through public auction between July 2023 and June 2024



(5) Accurate and efficient management of claims and liabilities

~ Prompt process realized by advanced use of systems ~

Tax Offices use systems so that the management operation for the national tax claims and liabilities, that arise from tax return filings and refund filings in huge volume, can be processed accurately and efficiently.

There are about 49.44 million tax payment cases a year. To efficiently process this amount of payments, the NTA is using optical character recognition (OCR)¹ for processing tax payment slips at the Bank of Japan, and adopted online tax payment, direct payment, and others in addition to transfer tax payment for income tax and sole proprietors' consumption tax. The NTA is also pursuing efficient and speedy refunds by adopting online transfer procedures.

3 Response to fraudulent refunds of consumption tax

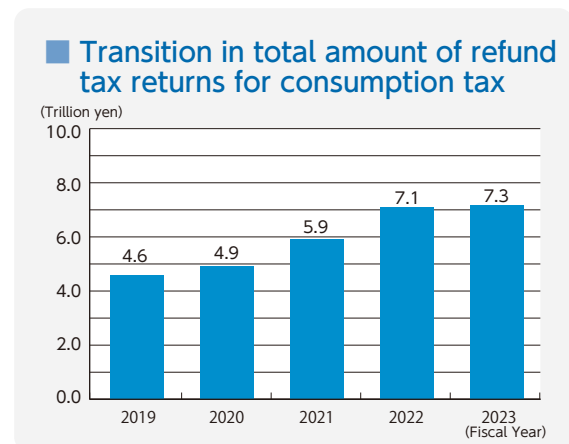
~ To protect the trust in the consumption tax system ~

Among the national tax categories, consumption tax is the largest tax category in the amount of revenues.

Many taxpayers are filing tax returns and paying taxes correctly. On the other hand, there arise fraudulent cases to receive refunds of consumption tax one after another, through abusing the consumption tax system in that false contents are filed for fictitious transactions. Such fraudulent refund cases of consumption tax may severely damage the trust by taxpayers in the consumption tax system, so we are responding to them as one of the priority issues.

(1) Status quo of refund amounts of consumption tax

Amount of refund tax returns for consumption tax has kept showing an increasing trend in recent years. Total amount of refund tax returns for consumption tax filed by individuals and corporations exceeded 7 trillion yen in FY2023.



(2) Our initiatives against fraudulent refunds of consumption tax

~ Never miss fraudulent return filing for refund ~

To curb fraudulent refunds of consumption tax, it is important not to miss any suspicious application and not to leave any malicious taxpayer intact.

To enable proper responses to any case of abusing the consumption tax system, for each of the stages from tax return to administrative guidance and from investigations to collection, we are striving to take the following measures through collaboration among relevant departments throughout the organization: ① implement stricter assessment for refund returns; ② proactively conduct examinations with an eye on malicious methods, etc. (case analysis, data utilization); ③ enhance the organizational structure (install a dedicated department, expand existing departments); ④ pursue prevention measures through PR activities, etc.

¹ OCR processing (optical character recognition processing) converts the characters written on a tax payment slip into electronic data. This electronic data is communicated between the Bank of Japan and the NTA, providing more efficient information transfer and paperless processing.

a. Enhancing the assessment for refund returns

Refund returns for consumption tax include not only fraudulent refunds but also those resulting from erroneous application of relevant acts. Therefore, when a confirmation step is necessary referencing various information, we endeavor to confirm the causes of each refund return or the tax amount for return through asking for submission of needed documents or conducting field examinations, while once suspending the payment of refund. As a result, we will ensure a proper remedy if there was an error in refund amount. Conversely, if it is determined that the application contains no errors, the refund will be issued without delay.

b. Enhancing the field examinations

Methods of fraudulent refund have become more complicated and sophisticated over time. We firstly secure necessary human resources, for gathering various documents and analyzing them, and clearly identify the target scope, for ensuring the implementation of strict examinations. As a result, we conducted 6,335 field examinations targeting the individuals and corporations that had applied for refunds of consumption tax, in the period between July 2023 and June 2024; and we secured additional tax collection of about 40.5 billion yen.

Also, regarding particularly malicious cases of fraudulent refund, we conduct criminal investigations against them and accuse them to the prosecutors for severely pursuing their criminal responsibilities.

During the period between April 2024 and March 2025, the NTA accused 17 fraud request cases for refund (with the amount of refunds illegally received or to be received through such attempts totaling 304 million yen), including the following:

a case where fictitious taxable purchases and fictitious tax-free export sales were recorded, through purchasing cheap watches online and forging receipts, etc. for fictitious purchases of luxury watches pretending to do export sales of luxury watches; and a case of fraudulent request for consumption tax refund where taxable purchases for an amount larger than the actual cost were recorded, through asking a fraud accomplice to create/issue a construction contract and an invoice of false content (showing a construction cost larger than the actual cost).

The cases of fraudulent refund we accused through criminal investigations, to which the first-trial sentence was given between April 2024 and March 2025, were all guilty. The severest penalty among them was a prison sentence of 2 years and 6 months (excluding combined cases of multiple crimes).

■ Fraudulent refund cases of consumption tax: Number of cases accused and the total amount received fraudulently

Fiscal year	2022	2023	2024
Number of cases accused	16	16	17
Amount of fraudulent refund received (Million yen)	1,347	454	304

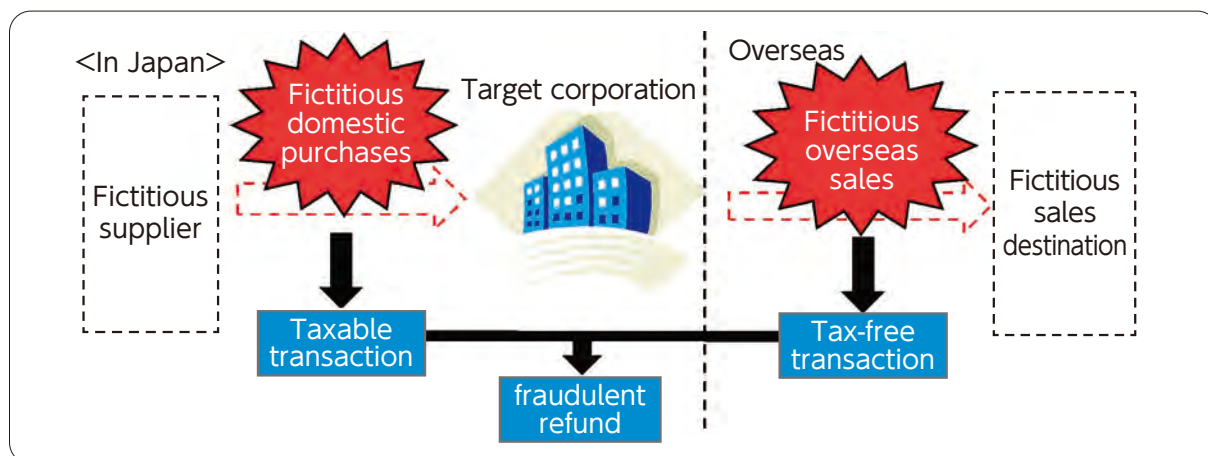
※ 1 The number of cases accused includes the cases where tax evasion was also committed.

※ 2 The total amount received fraudulently excludes additional taxes and includes refund cases where the refund is yet to be received.

[Reference] Representative methods of fraudulent refunds of consumption tax ～ There are various fraud methods ～

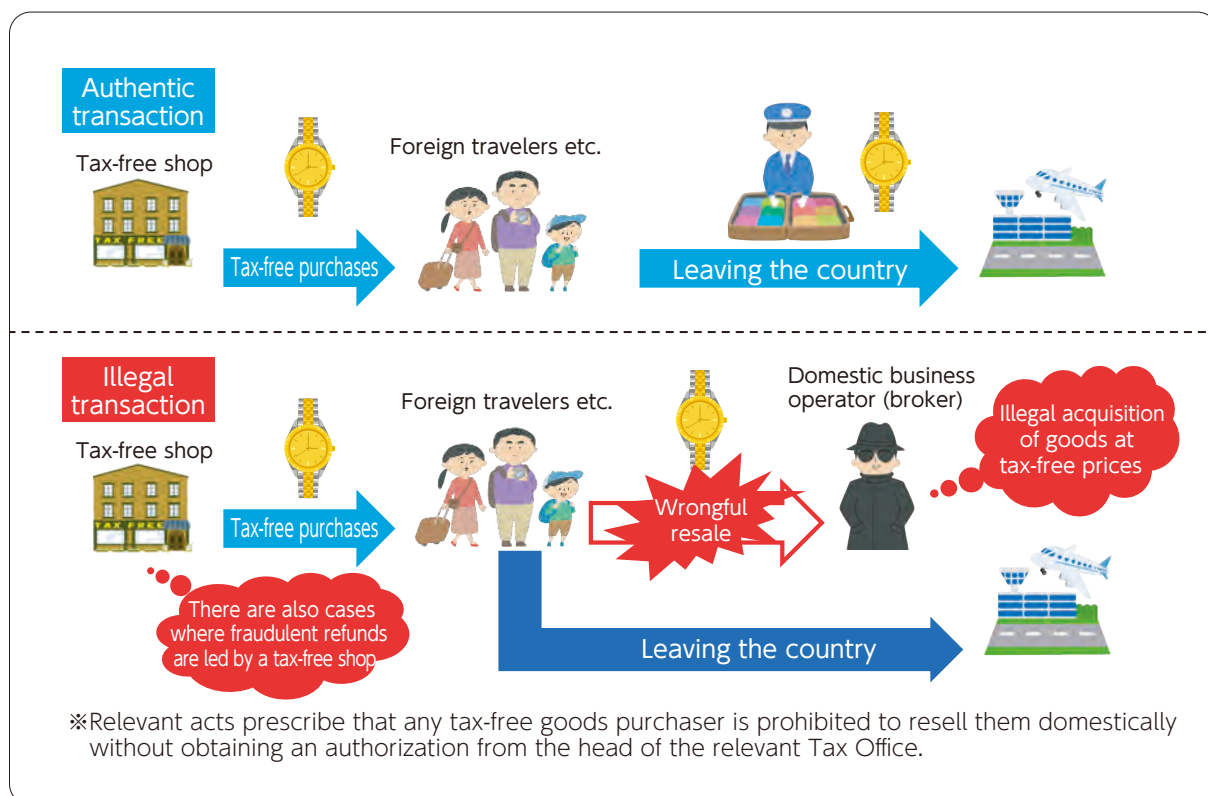
a. Cases where fictitious domestic purchases and fictitious export sales are recorded

When a business operator trades goods in Japan, consumption taxes are imposed on them (taxable transactions); whereas when goods are sold to overseas buyers (exported), consumption taxes are waived (tax-free transactions). A business operator deducts the amount of consumption taxes on purchases from that on sales when filing a final return; if the calculation result is a negative amount, the amount can be refunded. From time to time, we capture cases where abusing this system, the refund is fraudulently applied through a disguise of purchasing goods in Japan and exporting them overseas.



b. Cases where goods purchased at tax-free shops were resold in Japan

Tax-free shops may sell goods waiving consumption taxes to certain foreign travelers, etc. (eligible tax-free goods purchasers) by applying certain procedures, just like the cases of goods exports (Tax-Free Shopping System). To apply the system correctly, the foreign travelers, etc. must bring the goods purchased at tax-free prices outside the country. However, in recent years, from time to time, following malicious cases have been captured: fraudulent profits-earning cases where massive tax-free goods are purchased for a large amount, and they are resold domestically instead of being brought outside the country, under the instruction of a domestic business operator (broker), etc.; similar-structure cases but under the lead by a tax-free shop, etc.



Column

4

Review of the Tax-Free Shopping System (revision to Refund Method)

There occur many fraudulent cases where it is suspected that tax-free purchased goods of a large amount and of a large volume are not brought out overseas and instead are resold domestically. Even if the customs capture foreign tourists not holding tax-free purchased goods at the time of their departure and try to execute an immediate collection, many of such cases only lead to delinquency. In this sense, malicious utilization of the Tax-Free Shopping System has reached a status that can be no longer overlooked.

Given such real situation, a new Tax-Free Shopping system (Refund Method) will be introduced, for excluding fraudulent uses of the Tax-Free Shopping System while not imposing burden on tax-free shops to ensure fraud exclusion. In the new system taking effect on November 1, 2026, tax-free sales become effective for the sales of goods subject to tax exemption handled by tax-free shops at a price that includes tax (taxation), when it is confirmed by the customs that the purchased goods subject to tax exemption are to be brought out overseas at the departure procedure checking counter within 90 days from the date of purchase by the foreign tourists; after this confirmation, the business operator of the tax-free shop will refund the equivalent of the consumption tax to the foreign tourists (Refund Method).

For more details, see the leaflet and Q&A posted at the "Special site on the Refund Method" of the NTA website.



"Special site on the Refund Method (in Japanese)"

c. Enhancing the organizational structure

To properly respond to fraudulent refund cases of consumption tax, we are proactively implementing examinations while newly installing functions and increasing headcount dedicated to consumption tax examinations, such as Chief Examiners for Regional Taxation Bureaus, consumption tax specialists for Tax Offices etc. Also, we are endeavoring to strengthen the examination capabilities of the whole the NTA organization through conducting refund assessments and consumption tax examinations, with the officers of Regional Taxation Bureaus holding specialty knowledge and know-how, consumption tax specialists of Tax Offices, and general staff of Tax Offices collaborating for them.

In addition, we are making efforts to foster personnel for both national taxes and the customs operation, through pursuing personnel exchange with the customs offices.

d. Prevention of misdeeds through PR activities

While carrying out strict assessment for refund requests and examinations and making efforts for collection, we are earnestly performing PR and enlightenment activities, like the video "Never forgive fraudulent refunds of consumption tax!" (with subtitles in Japanese, English, or Chinese) posted to "Web-TAX-TV," an Internet program available on the NTA website. As such, we are striving to prevent fraudulent refunds.

■ Web-TAX-TV: Never forgive fraudulent refunds of consumption tax!



National tax examiners, who felt suspicious about the contents of one fraudulent refund of consumption tax, started an examination and it ended up with clarification of the fraud structure; the whole course is dramatized and aired in an easy-to-understand manner. Please watch it.

【The video is here】



【Japanese version】

【With English subtitles】

【With Chinese subtitles】

4

Addressing international transactions

～ Increase of public interest in international tax avoidance cases ～

Year after year, the economy has been getting more globalized with increasing overseas investment by individual investors and increasing overseas transactions implemented by companies. Under such circumstances, there is rising public interest about international tax avoidance cases: for instance, hiding assets overseas by the affluent class and companies that conduct overseas transactions; and reducing

tax burden using the differences in tax systems between jurisdictions.

(1) Actions against international tax avoidance etc.

To appropriately respond to international tax avoidance, the NTA is proactively conducting examinations, etc., while promoting the following: ① enhancement of information resources (strengthening information collection and utilization); ② enhancement of human resources for examinations (improvement and expansion of the execution system); and ③ strengthening global networks (including collaboration with foreign tax authorities).

① Enhancement of information resources (reinforcement of information collection and utilization)

~ Detect precisely cross-border transactions and domestic and foreign assets ~

The NTA adopts the following systems to precisely detect overseas transactions and assets within and outside of Japan, while comprehensively analyzing collected or given information and others to deal with cases of international tax avoidance, etc. adequately, for the purpose of detecting the income flows from cross-border economic activities and realizing proper and fair taxation.

a. Records of remittances and receipts related to foreign countries

Records of remittances and receipts related to foreign countries are reports to be submitted to Tax Offices by financial institutions that conduct outward and inward overseas remittances over 1 million yen. The record states the name and address of the sender and receiver of funds, remittance amount etc.

■ Number of records of remittances and receipts related to foreign countries submitted

Operation year	2017	2018	2019	2020	2021	2022	2023
Records submitted (Million)	7.22	6.92	6.55	6.59	7.26	7.90	8.32

b. Foreign asset statements

Those who have foreign assets totaling over 50 million yen as of December 31 in the year are to submit a statement describing the types and values of the foreign assets, etc. by June 30 of the following year to Tax Office.

■ Number of foreign asset statements submitted and total amount of assets reported

Calendar year	2017	2018	2019	2020	2021	2022	2023
Statements submitted	9,551	9,961	10,652	11,331	12,109	12,494	13,243
Total assets (Billion yen)	3,667.2	3,901.4	4,258.5	4,965.4	5,636.4	5,722.2	6,489.7

c. Statements of assets and liabilities

① Those who earn an income of over 20 million yen in the year, and have assets totaling 300 million yen or more or securities, etc. totaling 100 million yen or more as of December 31 in the year, or ② those who have assets totaling 1 billion yen or more as of December 31 in the year are to submit a statement describing the types and values of the assets, the amounts of liabilities, etc. by June 30 of the following year to Tax Office.

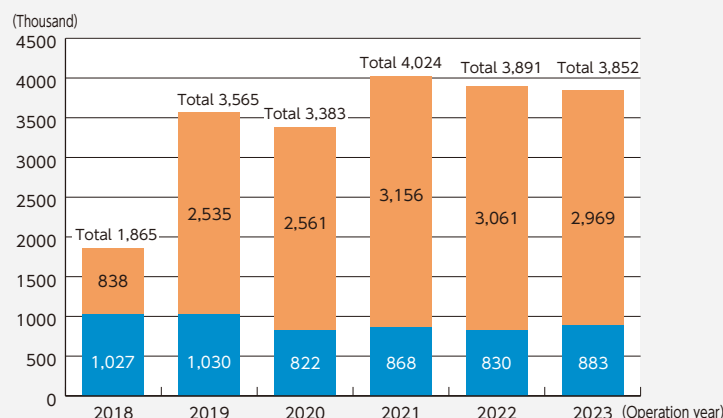
■ Number of statements of assets and liabilities submitted and total amount of assets reported

Calendar year	2017	2018	2019	2020	2021	2022	2023
Statements submitted	73,427	72,633	72,248	72,215	75,005	74,772	78,801
Total assets (Billion yen)	87,589.5	86,882.5	93,257.1	99,870.9	105,123.8	108,125.4	125,180.5

d. Exchange of information under tax treaties etc.

Regarding the cross-border transactions, the NTA acquires the necessary information for proper and fair taxation and tax collection from other jurisdictions through implementing information exchange with foreign tax authorities under bilateral tax treaties, the Convention on Mutual Administrative Assistance in Tax Matters, etc. (as of May 2025, Japan has 87 tax treaties, etc.¹ in force, which cover 156 jurisdictions).

■ Trend in number of information exchange



※ The number of information exchange represents the total of provisions and receipts in each operation year.
 Orange color portion: The number of information exchange cases on financial account information of non-residents by CRS and on CbC report.
 Blue color portion: The number of information exchange on request, spontaneous and automatic (for statutory records)

e. Automatic exchange of information under international frameworks

To address international tax evasion and avoidance performed through foreign financial institutions, we are exchanging financial account information of non-residents with the tax authorities of other jurisdictions, in accordance with the OECD-formulated Common Reporting Standard (CRS). The NTA uses the information received to detect and identify financial assets located overseas and income generated through those assets, and cross-border transactions with taxation issues after analyzing the information together with other documents and information, such as records of remittances and receipts related to foreign countries and foreign asset statements.



CRS corner

Given the risk of tax evasion using crypto-assets, etc. having become apparent, in July 2022, OECD formulated CARF (Crypto-Asset Reporting Framework) which is an international standard for periodically exchanging the information on crypto-asset transactions by non-residents between tax authorities.

At present, over 60 jurisdictions have expressed their intention to start CARF-based information exchange by 2027 or by 2028. In Japan as well, regarding the transaction information of January through December of 2026, we plan to receive reports from Reporting Crypto-Asset Service Providers, etc. located inside Japan by April 30, 2027, and implement the first relevant information exchange by September 30, 2027.

■ Automatic Exchange of Information concerning financial accounts of non-residents under the CRS

	Receipt				Provision			
	July 2022~June 2023		July 2023~June 2024		July 2022~June 2023		July 2023~June 2024	
	Number of jurisdictions	Number of accounts	Number of jurisdictions	Number of accounts	Number of jurisdictions	Number of accounts	Number of jurisdictions	Number of accounts
Asia and Pacific	18	1,794,550	19	1,934,804	13	402,294	14	403,696
North America and Central & South America	22	156,707	21	153,308	17	44,481	18	36,445
EU and NIS Countries	42	294,474	42	308,300	40	78,060	40	66,389
Middle East and Africa	13	280,450	11	58,876	8	7,202	8	4,252
Total	95	2,526,181	93	2,455,288	78	532,037	80	510,782

¹ The term "Tax Treaties etc." refers to tax treaties, information exchange agreements, the Convention on Mutual Administrative Assistance in Tax Matters and the private-sector arrangement with Taiwan.

◎ Effective use cases of the CRS information

- Based on CRS information, the NTA detected a fact that an officer of a domestic corporation holds funds of a large amount in a bank account located overseas, so we investigated the fund management status. As a result, we grasped that the person's income tax returns had not included investment income of a large amount, and a gift tax return had not been filed for a part of the deposit account donated to relatives.
- Based on CRS information, the NTA detected a fact that an officer of a domestic corporation holds assets of a large amount in a bank account located overseas, so we investigated the fund management status. As a result, we grasped that the officer had inherited assets from a relative and had earned a lot of gains from management of the assets, but that the person's income tax returns had not included the gains.
- Based on CRS information, the NTA detected a fact that a person with a balance of delinquent taxes (coercive collection from the entity's domestic assets was not enough to fully cover the delinquent balance) holds an account with a foreign bank. Therefore, we requested the relevant foreign tax authority for assistance in tax collection in accordance with the tax treaty. As a result, the tax authority seized the person's bank deposit account. Since the proceeds were successfully remitted to us, the delinquent taxes were fully collected.

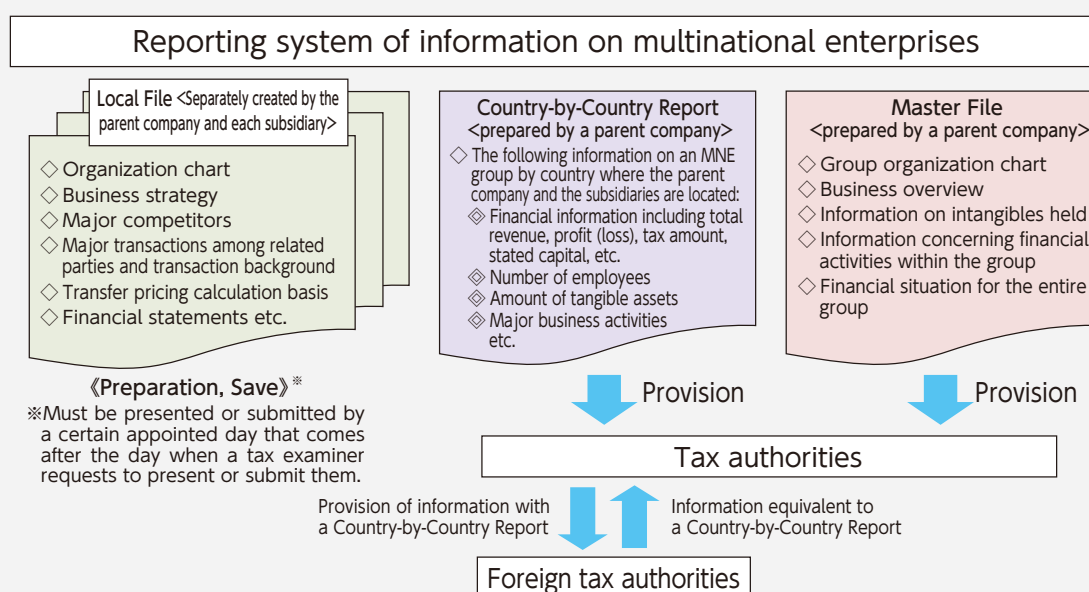
f. Reporting system for information on multinational enterprises

For the purpose of understanding the global activities and the actual situation of tax payment by multinational enterprises (MNEs), certain corporations are obligated to provide (or prepare and save) the following information to the relevant Tax Office: (1) Country-by-Country Report [CbCR], (2) Master File, and (3) Local File¹.

The ultimate parent entity of any MNE group over a certain size is obligated to provide CbCR to the tax authority of its resident Jurisdiction. In Japan, in operation year 2023, the NTA received information on 2,315 groups from the tax authorities of 58 jurisdictions and provided information on 927 groups to the tax authorities of 68 jurisdictions.

The NTA is effectively using such information in the process of assessing the transfer pricing risk and tax avoidance risk among MNEs.

■ Conceptual diagram of a reporting system of information on multinational enterprises



¹ The ultimate parent entity of an MNE group that earns a total revenue of 100 billion yen or more in the preceding fiscal year of the ultimate parent entity is required to submit a Country-by-Country Report and a Master File via e-Tax no later than one year after the last day of the fiscal year of the ultimate parent entity.

② Enhancement of human resources for examination (establishment and expansion of an execution system)

～ Establishment of dedicated divisions and project teams ～

To deal with international tax avoidance, the NTA ensures that a dedicated section be established within the Regional Taxation Bureaus and the Tax Offices. In addition, particularly regarding the taxpayers who are recognized to hold of assets a large amount among the affluent class people, the NTA sets a project team targeting priority affluent taxpayers in each Regional Taxation Bureau across the country, which collects and analyzes various kind of information by managing the target taxpayers together with the related people and the related companies.

③ Reinforcement of global networks

～ Enhance cooperation with the foreign tax authorities ～

With cross-border economic activities being more active, it is essential to cooperate with the foreign tax authorities to ensure proper and fair taxation. The NTA has been striving to enhance cooperation with foreign tax authorities.

a. Participation in global frameworks

(a) Formulation and implementation of international agreements

The BEPS Project was initiated by the OECD in 2012 in order to address the issue of MNEs artificially manipulating their taxable income to avoid taxation. Final report on the Project was published in October 2015. The NTA is striving to properly implement the 15 Actions recommended in the final report. For detailed content of each Action, see the section titled “BEPS Project” (<https://www.nta.go.jp/taxes/shiraberu/kokusai/beps/index.htm> [in Japanese]) on the NTA website.

(b) Participation in the OECD and other international efforts

The recommendations in the final BEPS project report need to be implemented in many countries and regions including emerging and developing countries. Therefore, “Inclusive Framework on BEPS” has been established by OECD. As one of the latest subjects, the members have been discussing the Two-Pillar Solution to address the tax challenges arising from the digitalization of the economy (that is, establishing a taxing right for market jurisdictions [Amount A] and the simplified and streamlined application of the transfer pricing rules [Amount B] under Pillar One; and the global minimum tax under Pillar Two), and the content from the Amount B report released has been incorporated into the OECD Transfer Pricing Guidelines. Additionally, regarding Pillar Two, model rules and administrative guidance for introducing global minimum tax in each country were agreed and publicized. In Japan, Income Inclusion Rule (IIR) out of the global minimum tax was legislated in the FY2023 tax reform (it took effect in April 2024); and Undertaxed Profits Rule (UTPR) and Qualified Domestic Minimum Top-up Tax (QDMTT) were legislated in the FY2025 tax reform (they will take effect in April 2026).

In addition, regarding exchange of information under tax treaties, etc., legal system and implementation status in each jurisdiction are being mutually assessed at the “Global Forum on Tax Transparency and Information Exchange” in which 171 jurisdictions participated as of May 2025. Also, at the “Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC)” of the “OECD Forum on Tax Administration (FTA),” members are taking part in activities with the objective to share intelligence and collaborate among them, regarding common challenges such as international tax avoidance.

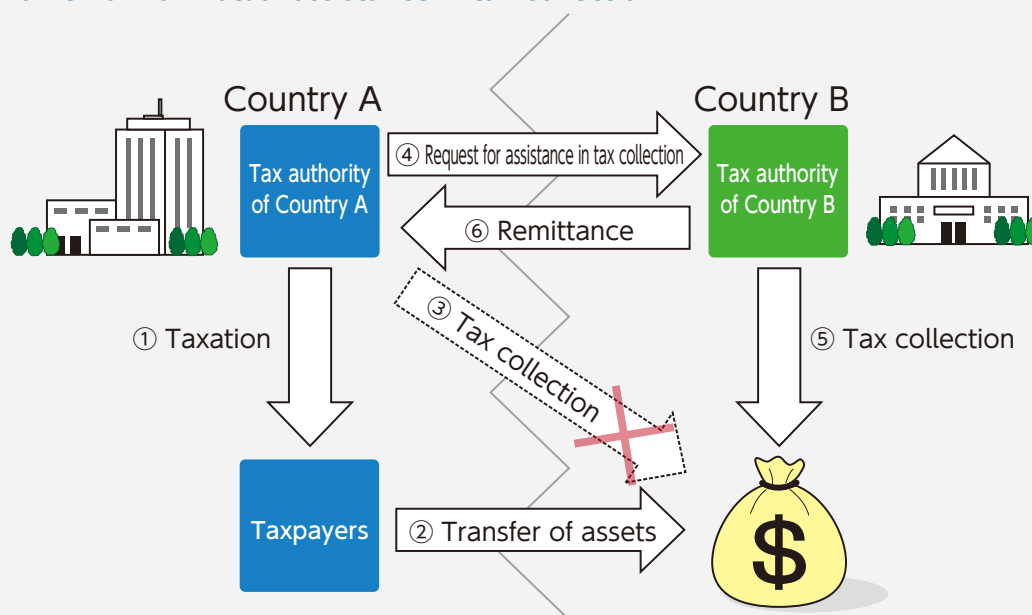
The NTA is actively participating in these activities and discussions.

b. Utilization of a mutual tax collection assistance system

A country's tax authority cannot exercise its public authorities outside the country's territory for the purpose of tax collection. For this reason, in order to deal properly with international tax collection evasion through transfer of assets overseas, a framework of "mutual assistance in tax collection" which enables each country's tax authority to mutually collect tax claims of treaty partners is adopted in tax treaties.

The NTA promotes international tax collection by actively utilizing the mutual assistance system for tax collection under treaties such as the Multilateral Convention on Mutual Administrative Assistance in Tax Matters¹.

■ Framework of mutual assistance in tax collection



■ Web-TAX-TV "Chase overseas assets! Efforts for International Collection"



In the movie, revenue officers conduct tax collection using the mutual assistance system for tax collection based on tax treaties targeting malicious tax delinquency cases where delinquent taxpayers transfer assets to overseas for tax avoidance. Please watch it.



【Refer to a video here.】

c. Mutual Agreement Procedure (MAP)

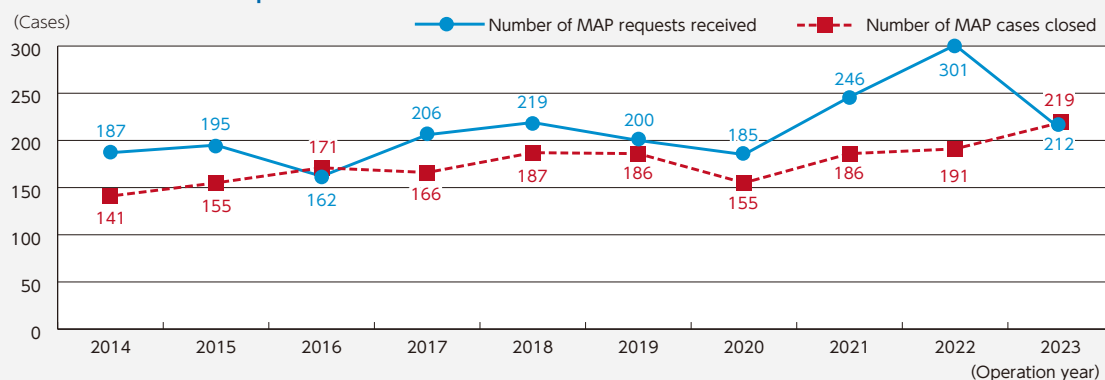
When a taxpayer makes a request regarding international double taxation arising from transfer pricing

¹ It is a multilateral convention on mutual assistance for the exchange of tax-related information, tax collection and service of documents and has become effective in 145 jurisdictions including Japan (as of June 1, 2025).

adjustments or others, the NTA enters into Mutual Agreement Procedure (MAP)¹ with relevant foreign tax authorities based on the provisions of applicable tax treaties to resolve such double taxation. In addition, the NTA enters into MAP for Advance Pricing Arrangement (APA)² in view of the predictability for taxpayers and the proper and smooth administration of the transfer pricing taxation³.

The NTA makes every effort to resolve the MAP cases appropriately and promptly. Specifically, we have been ensuring the adequate number of staff and establishing cooperative relationships with relevant foreign tax authorities for swift and smooth MAP negotiations⁴.

■ Number of MAP requests received and MAP cases closed



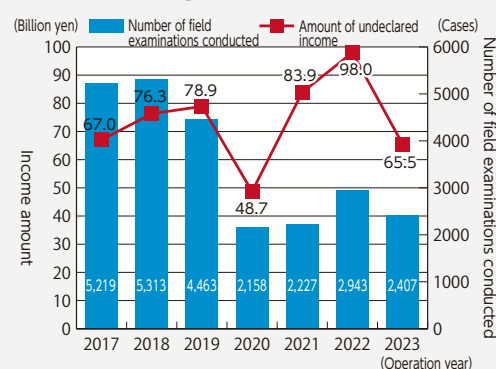
※ "Number of MAP requests received" consists of such requests from taxpayers and /or from foreign tax authorities.

(2) Actions against the affluent class and corporations that conduct cross-border transactions

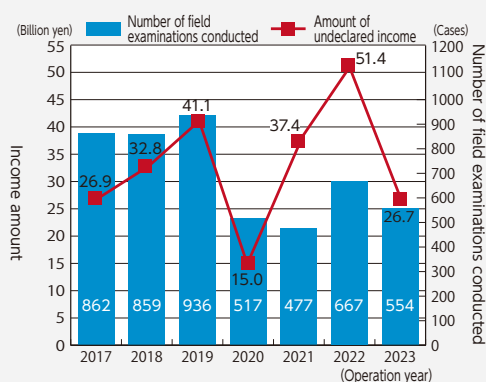
~ Handling of asset-hiding cases and tax avoidance acts ~

The NTA has set actions against affluent class and corporations conducting cross-border transactions as a priority issue, and by pressing forward with the above initiatives, has been actively conducting examinations with the objective to properly deal with concealment of assets overseas and with acts of international tax evasion.

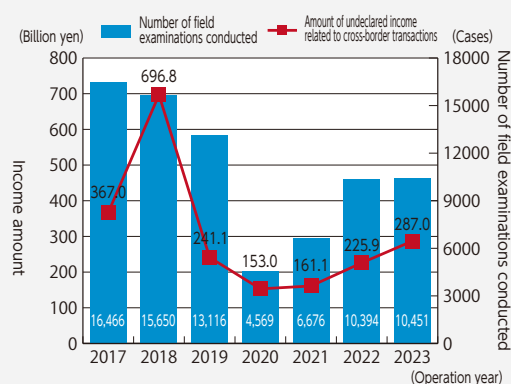
■ Actual number of income tax examinations carried out against the affluent class



■ Actual number of income tax examinations carried out against the affluent class related to cross-border transactions



■ Actual examination of corporation tax related to cross-border transactions



1 "Mutual Agreement Procedure (MAP)" is a formalized set of procedure between tax authorities of treaty partners which are provided in tax treaties. The NTA enters into MAP upon the taxpayer request where taxpayers consider that international double taxation arise or will arise from transfer pricing adjustments or others.

2 "Advance Pricing Arrangement (APA)" means the advance confirmation by a tax authority on taxpayer's method for calculating the arm's length price.

3 An adjustment of an enterprise's income based on the transaction price between third parties (referred to as "arm's length price") when such enterprise engages in a transaction with a related enterprise abroad, and the income of such enterprise is diminished due to the fact that the transaction price is different from an arm's length price.

4 During operation year 2023, we had 52 MAP meetings totaling 162 days.

◎ Examination examples on the affluent class and the enterprises engaged in cross-border transactions

- We detected a fact that the investee foreign corporation is a shell company without activity substance and applied the CFC taxation system to the case.
- As per the earning stripping rule, we applied “exclusion from deductible expenses” to part of the interests paid to related parties.

～ Defining conditions for application of transfer pricing taxation ～

As company activities become increasingly globalized, more transactions are becoming subject to the transfer pricing taxation, and the details of the transactions are becoming more complex. To increase predictability for taxpayers, the NTA has announced its administration policy on the operations and its application requirements, by directive on the interpretation of laws and administrative guidelines relating to the transfer pricing taxation, etc.

In case of the Advance Pricing Arrangement (APA), the NTA has been providing an environment where taxpayers can smoothly apply for this APA, such as engaging in consultations prior to accepting requests for APA.

5 Cooperation with foreign tax authorities

(1) Technical cooperation for developing countries with a focus on Asia

Under the framework of technical cooperation by the Official Development Assistance (ODA), the NTA is actively providing technical cooperation to developing countries, focusing on Asian countries. The aims are to improve tax administration of developing countries and foster understanding Japan's tax administration.



Practicum at the NTA

Overview of technical cooperation

1 Dispatch of officials to developing countries

Based on the requests received from developing countries' tax authorities, the NTA dispatches its officials for trainings held in those countries. In FY2024, we gave lectures through dispatching our officials to the tax authorities of the Philippines, Vietnam, and Lao PDR.

Moreover, with a view to giving continuous advice on tax administration to developing countries, the NTA also dispatches its officials as long-term experts of Japan International Cooperation Agency (JICA). In FY2024, they worked in the Philippines, Vietnam, and Lao PDR.

2 Trainings conducted in Japan

(1) International Seminar on Taxation (ISTAX)

This is the seminar for tax officials from several developing countries, and gives lectures on Japan's tax system and tax administration. It has two courses: “General” for mid-career officials, and “Advanced” for upper management-level officials.

(2) Country-Focused Training Courses

The courses target tax officials from a certain developing country, and give lectures based on its requests.

(3) International Taxation

This course targets tax officials from multiple developing countries and gives lectures on “international taxation.”

(4) Practicum at the NTA

This course targets tax officials from developing countries who are studying at Japanese graduate schools (master's courses) on a scholarship from the World Bank etc., and gives lectures on Japan's tax system and tax administration. In FY2024, 17 students in total, enrolling in graduate schools of National Graduate Institute for Policy Studies, Keio University, and Hitotsubashi University, participated in this course.

■ Status of trainings conducted in Japan (Number of countries, people)

(Number of countries, people)

Fiscal year		2020	2021	2022	2023	2024
International Seminar on Taxation (ISTAX) (General)	Countries	—	14	3	8	11
	Participants	—	14	3	8	12
International Seminar on Taxation (ISTAX) (Advanced)	Countries	—	10	5	8	10
	Participants	—	10	5	8	11
Country-Focused Training Courses	Countries	1	2	4	4	6
	Participants	15	136	355	61	53
International Taxation	Countries	—	6	4	8	8
	Participants	—	11	6	8	8
Practicum at the NTA	Countries	7	8	5	7	9
	Participants	9	9	6	13	17

※ Including online courses from FY2020 to FY2022.

(2) OECD Asia-Pacific Academy for Tax and Financial Crime Investigation

The OECD Asia-Pacific Academy for Tax and Financial Crime Investigation, which the NTA holds in collaboration with the OECD, is the training program regarding investigation techniques on tax crimes, money laundering, international cooperation, etc. Since the first program at Wako Campus of the National Tax College in May 2019, this program has been held 17 times in total including those held online by the end of FY2024.

(3) Cooperation among countries for tackling the challenges in tax administrations

In order to cooperate and share experiences with foreign tax authorities, the NTA actively participates in international conferences including the OECD Forum on Tax Administration and the Study Group on Asia-Pacific Tax Administration and Research.

a. The OECD Forum on Tax Administration (FTA)

The FTA is a forum for tax agency commissioners from 38 OECD and 16 non-OECD countries and regions (as of May 2025) to share their knowledges and experiences in a wide range of fields of tax administration. The 17th meeting was held in Greece between November 13 and November 15, 2024, where the commissioners exchanged their opinions on such issues as DX of tax administration, implementation of the global minimum tax, enhancing tax certainty etc.

b. Study Group on Asia-Pacific Tax Administration and Research (SGATAR)

At SGATAR, commissioners or equivalents of tax authorities of 18 countries and regions in Asia-Pacific get together for discussions on cooperation and sharing of knowledge in the region.

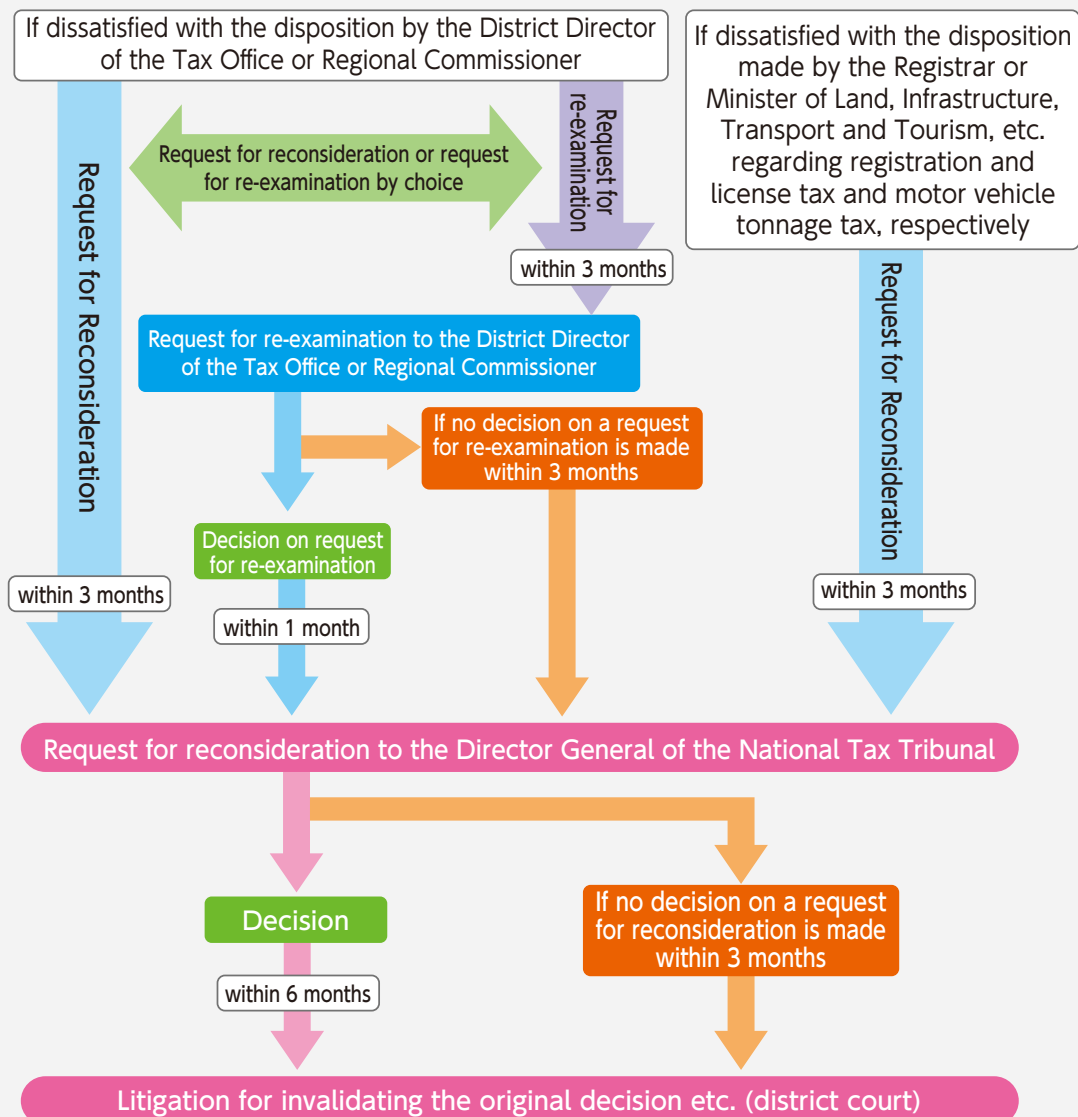
Between October 29 and 31, 2024, the 53rd SGATAR meeting was held in Korea, where opinions were exchanged on effective mechanism for dispute prevention and resolution, digital transformation of tax administration, etc.

~ The request for review system for national tax ~

When a taxpayer is dissatisfied with the action taken by the District Director of the Tax Office for taxation and delinquent tax, the said taxpayer may file a request for a review, for example to cancel that disposition. This system of request for review is a procedure to simply and quickly protect taxpayer rights and interests. In principle, a taxpayer who objects to a disposition shall first file a request for review before bringing a lawsuit in court “the principle of petition after administrative protest.”

A request for review can be a request for re-examination to the District Director of the Tax Office etc., or a request for reconsideration to the Director-General of the National Tax Tribunal, and a taxpayer can choose either of these. When a taxpayer chooses a request for re-examination but is still dissatisfied with the disposition determined for the request for re-examination, the taxpayer may file a request for reconsideration.

■ Overview of the request for review system for national tax



(1) Request for re-examination**~ Simplified, prompt and fair remedies for taxpayer rights ~**

A request for re-examination is intended for review by the District Director of the Tax Office of its own disposition. And it aims to remedy infringements upon the rights and interests of citizens and to ensure the proper operation of public administration with simplified, prompt and fair procedures. Thus, when a request for re-examination is filed, we endeavor to listen intently to taxpayers' claims, conduct fair examinations and consideration, and process requests appropriately and expeditiously.

(2) Request for reconsideration**~ Remedy for taxpayer rights by a fair third-party institution ~**

Request for Reconsideration is a system whereby when a taxpayer is dissatisfied with a disposition by the District Director of the Tax Office, the taxpayer can file an objection with the Director-General of the National Tax Tribunal. Missions of the National Tax Tribunal are as follows: pursue remedy of the legitimate rights and interests of taxpayers as an organization of a fair third party; and contribute to ensuring the proper operation of tax administration. Thus, for such request, it undertakes an examination, discusses it, and renders a verdict on it.

It is noteworthy that the Director-General of the National Tax Tribunal may decide without being bound by the legal interpretation indicated in the NTA Commissioner's notices.

Such decisions are final administrative rulings given within the NTA, against which the District Director of the Tax Office etc. are not entitled to file litigation, because of dissatisfaction with them. In addition, such decisions should never be more disadvantageous for taxpayers than any dispositions determined by the District Director of the Tax Office etc.

※ When a taxpayer is dissatisfied with the action taken by the NTA Commissioner, the taxpayer may file a request for reconsideration against the NTA Commissioner.

(3) Litigation**~ Remedy by law ~**

Even after the decision by the Director-General of the National Tax Tribunal, taxpayers who remain dissatisfied are entitled to file litigation.

Response to complaints from taxpayers

The NTA receives from taxpayers such voices as complaints, dissatisfactions, or inquiries on problems they have regarding other operations of Tax Offices, Regional Taxation Bureaus, and the NTA or the tax matters in general, in addition to request for review of disposition made by the NTA. Concerning such complaints etc. received from taxpayers, the NTA strives to respond promptly and adequately from the viewpoint of each taxpayer as well as to ensure that taxpayers properly understand and rely on the tax administration. The NTA appoints Taxpayer Support Officers to properly respond to taxpayer complaints on disposition that might affect taxpayers' rights and interests, for example by explaining the procedures to remedy taxpayer rights.

(4) Trend in remedies for taxpayer rights

~ The NTA is striving to finish processing requests for re-examination within 3 months and requests for reconsideration within 1 year in principle. ~

a. Request for re-examination

- **Target** 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.
- **Result** Results in FY2024: 98.7% of requests for re-examination were closed within 3 months. 1,752 re-examinations were requested in FY2024 (1,632 on taxation and 120 on tax collection). Of these, 5.2% of taxpayer claims were approved in whole or in part.

b. Request for reconsideration

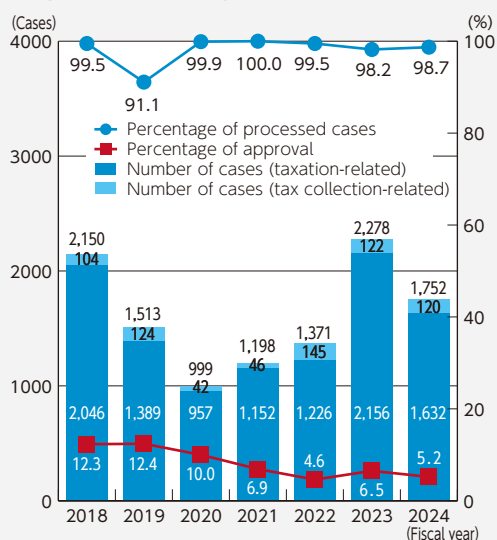
- **Target** The NTA and the National Tax Tribunal have set the standard length of deliberations for a request for reconsideration to 1 year and are striving to finish processing requests for reconsideration within 1 year in principle.
- **Result** Results in FY2024: 99.4% of requests for consideration were closed within 1 year. There were 3,872 requests for consideration in FY2024 (3,673 on taxation and 199 on tax collection). Of these, 17.9% of taxpayer claims were approved in whole or in part.

c. Litigation

For litigation, 168 cases were closed in FY2024 (142 on taxation, 18 on tax collection, and 8 on the National Tax Tribunal). Of these, 4.8% of taxpayer claims were approved in whole or in part.

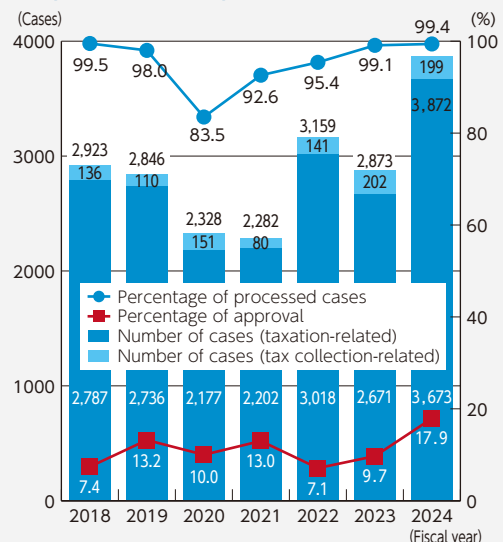
※ The NTA and the National Tax Tribunal provide information such as overviews of the requests for re-examination, the requests for reconsideration and litigation and cases of decisions on requests for reconsideration. These are on the NTA website and on the National Tax Tribunal website (<https://www.kfs.go.jp> [in Japanese]).

■ Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination



- ※ 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 ensuring years, cases in which re-examination 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."

■ Percentage of processed requests for reconsideration within 1 year, and number of processed requests for reconsideration



- ※ Percentage figures of processed requests were calculated by excluding the case suspension period for such cases as MAP cases and public prosecution related cases. Also, for FY2021, calculation was done excluding not only the above period but also the period when examination and/or discussion were interrupted due to natural disasters etc. or the conditions of those who requested for reconsideration.

～ Taking various measures for the development of liquor business ～

Liquor products are important for fiscal management in that liquor tax is imposed on them. Since stable tax revenues can be expected from liquor products, they play an important role in the fiscal policy of the Japanese government.

The NTA is making proactive efforts for the sound development of liquor business, not to mention for realizing the proper and fair taxation of liquor tax. In order to revitalize the liquor industry and promote the exports, we are striving to promote the growth of the liquor industry, through enhancing domestic and overseas visibility as well as providing support for cultivating overseas sales channels. (Please also reference the “Sake no Shiori (the bookmark of liquor)” uploaded to the NTA website for the initiatives by the NTA.)



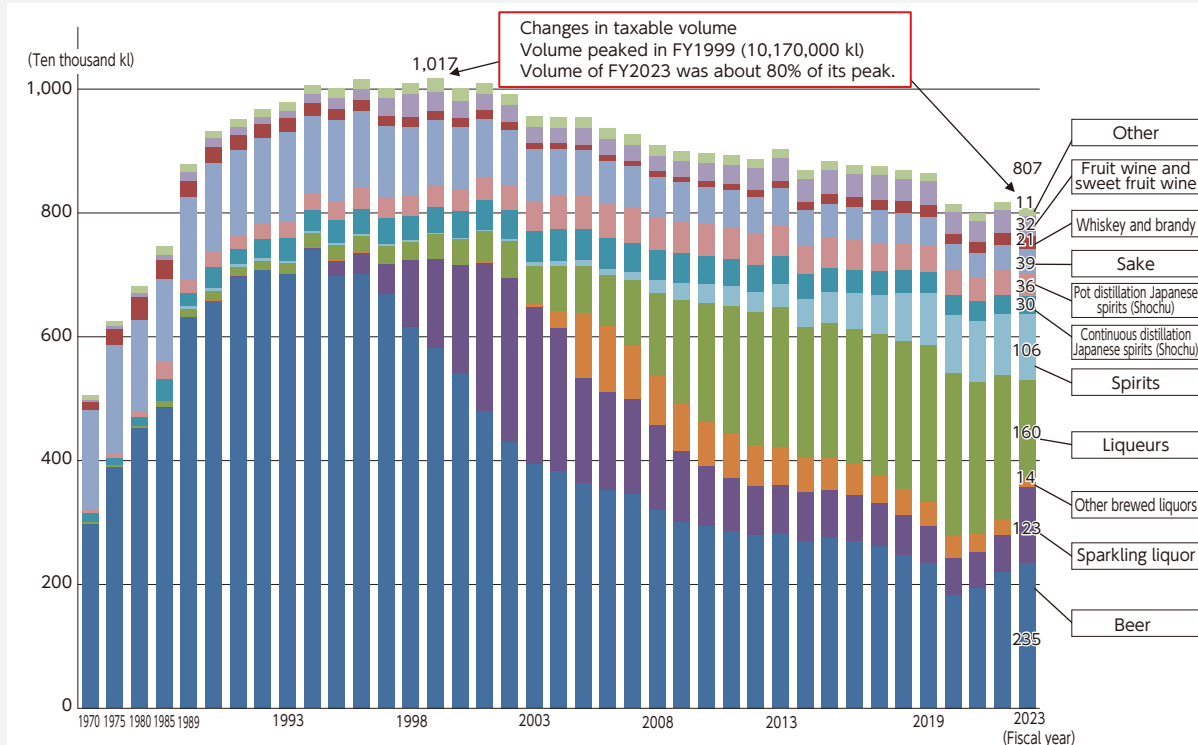
Sake no Shiori
[in Japanese]

1 Situation of Liquor Industry

(1) Situation of domestic market

The taxable volume of liquor has shown a declining trend since it peaked in FY1999, due to decreasing birthrate, accelerated aging, population decrease, etc.

■ Changes in taxable volume



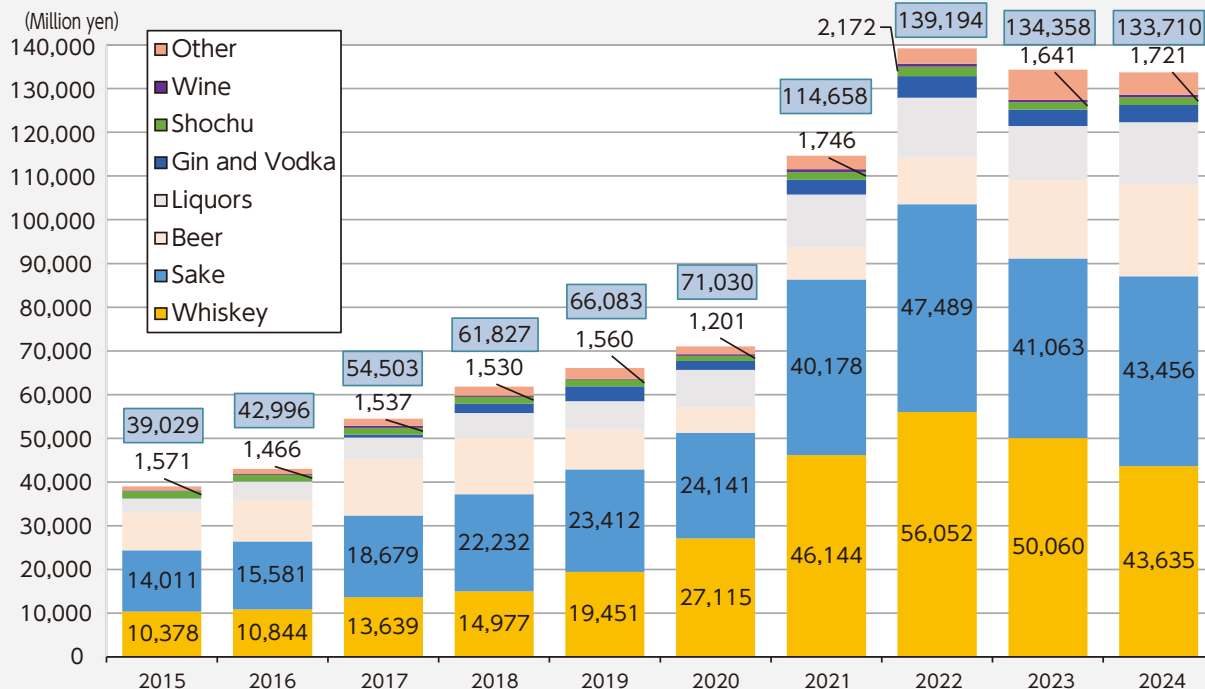
※ “Other” includes “Spirits” in 1985 and before.

(Source: National Tax Agency Annual Statistics Report)

(2) Situation of the Japan-made liquor exports

In 2024, Japan-produced liquor exports amounted to 133.7 billion yen (0.5% decrease over prior year), or basically flat from 2023.

■ Trend in the export amount of liquor which made in Japan



Source: "Foreign Trade Statistics" by the Ministry of Finance (2024 figures were compiled using the data as of March 13, 2025)

2 Efforts of the NTA

～ Promotion of liquor business ～

Given the current status and challenges, the NTA is making efforts to help the domestic and overseas liquor markets expand and help them further grow and develop in a sound manner.

(1) Efforts for cultivating overseas markets (export promotion)

In the "Implementation strategy to expand exports for agricultural, forestry and fishery products and food" (revised in May 2025), sake(refined sake), whisky, and authentic shochu/awamori are positioned as the three priority export items in the liquor category, where the target countries, targeted export volume, etc. are set for each item. We help them raise the visibility and expand the sales channels towards the achievement of the targets for Japan-produced liquor products such as the three priority items.

a. Support for developing sales channels

To further expand the exports of Japan-produced liquor products, we participated in large-scale overseas trade EXPOs, providing Japanese liquor business operators with opportunities for product promotion and business meetings at Japan Pavilion in each event. Also, we held overseas business

meeting events and promotion seminars for Japanese business operators, with support of liquor export coordinators assigned in various countries. (Regarding liquor export coordinators, also see the “Placement of liquor export coordinators” section on the NTA website.)



About the placement
of liquor export
coordinators
(in Japanese)

b. Enhancing visibility

We implemented promotion for Japan-produced liquor products at the Japan House and invited overseas liquor specialists to sake breweries.

c. Subsidies for liquor business operators

We are supporting liquor business operators by granting subsidies to them(<https://www.nta.go.jp/taxes/sake/boshujoho/hojojigyo.htm#a01>[in Japanese]) for their proactive efforts to pursue international business deployment and cultivate new markets whether domestic or overseas (for instance, branding for Japan-produced liquor products, cultivation of overseas demand through inbound promotion, etc.), for the purpose of expanding exports for Japan-produced liquor products, ensuring management reform and structural conversion for the liquor business, and promoting sound growth of the liquor business.

d. Expanding usage of Geographical Indications (GI)¹ to enhance brand value

We are engaged in implementing GI designation and expanding usage of it, from the perspective of enhancing brand value of liquor products domestic and overseas (For the latest designation status, see the "Information on GIs protected in Japan" on the NTA website). On that, we are producing pamphlets and coordinating for relevant events such as seminars.



Information on GIs
protected in Japan
(in Japanese)

e. Authorization of liquor product associations² based on the Export Promotion Act

Based on the Export Promotion Act, in December 2022, we authorized the Japan Sake & Shochu Makers Association as a “certified agricultural, forestry and fishery products and food export promotion organization” for sake(refined sake), authentic shochu and awamori.

f. International negotiations for abolishing tariffs and import restrictions

To further improve the export environment for Japanese liquor business operators, we are discussing the following through international negotiation: abolishment of tariffs and import restrictions; mutual protection of GIs; and efforts toward the mutual equivalency approval for organic alcohol beverages.

Note that regarding the import restrictions imposed by certain countries on Japan-produced goods following the nuclear power plant accident at TEPCO Fukushima Dai-ichi due to the The Great East Japan Earthquake, we will keep requesting the relevant governments to abolish those restrictions.

Also, regarding the draft regulations that foreign countries and regions plan to introduce, we take necessary action not to have them become new obstacles against export of Japan-produced liquor products.

(2) Efforts for dissemination and PR of "Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" (UNESCO Intangible Cultural Heritage)

In December 2024, "Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" was registered as UNESCO Intangible Cultural Heritage.

¹ Under the Geographical Indication (GI) system, in the case that the characters of a liquor product or agricultural product unique to a specific production area (quality, recognition in society, etc.) have been established, only the products that are produced within the production area and fulfills certain production standards can exclusively use the name of its production area (the name of region as a brand).

² Based on the Act on Facilitating the Export of Agricultural, Forestry, and Fishery Products and Food, for each priority export item, the government certifies the following corporation upon receipt of an application from it as a “certified agricultural, forestry and fishery products and food export promotion organization”: corporation that promotes exports through collaboration with related entities from production to sales. “Liquor product Associations” is a common name for “certified agricultural, forestry and fishery products and food export promotion organization”

To support many people in Japan and overseas understand the history and cultural background of "Traditional knowledge and skills of *sake*-making with *koji* mold in Japan", the NTA is promoting various domestic and international dissemination and PR activities. These include holding symposia and creating PR materials (posters, videos, etc.) in collaboration with the Agency for Cultural Affairs, the "Preservation Society of Japanese *Koji*-based *Sake* Making Craftsmanship," and other partners.

※ For details on our dissemination and PR initiatives and PR materials (posters, videos, etc.), please visit the "About Traditional knowledge and skills of *sake*-making with *koji* mold in Japan (UNESCO Intangible Cultural Heritage)" page on the NTA website.



About "Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" (in Japanese)

Column



"Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" (listed as UNESCO Intangible Cultural Heritage in December 2024)

In December 2024, "Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" was registered as UNESCO Intangible Cultural Heritage.

"Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" is a brewing technique that utilize traditional *koji* molds. It was developed through hands-on experience from master brewers and brewery workers long before the advent and widespread adoption of modern science. It has evolved in ways that reflect the unique natural features and climate of each region across Japan, paving the way for *sakes* such as Japanese *Sake*, *Shochu*, *Awamori*, *Mirin*, and others.

Sake produced through "Traditional knowledge and skills of *sake*-making with *koji* mold in Japan" is deeply rooted in Japan's social customs, ceremonies, and festivals, and it plays an indispensable role within the broader context of Japanese culture.



(3) Technological assistance

a. Promotion of the spread of brewing technology etc.

Each Regional Taxation Bureau has the Office of Analysis and Brewing Technology (including Chief Technical Officer of the Okinawa Regional Taxation Office) as its technological function to disseminate the research results of the National Research Institute of Brewing (NRIB)¹, advanced technologies, etc., through such activities as giving advice and consultation in response to technical inquiries from liquor manufacturers, holding competitions, research workshops, etc., and dispatching staff to seminars, etc. held by sake-making associations, etc.

b. Support in the quality and safety of liquor

With the aim of ensuring the safety of liquor in all stages from liquor production to consumption and enhancing the level of quality, we give technological assistance concerning improvement etc. in the production process of liquor and confirm safety through actions including research and provision of information on the radioactive substances of liquor.

c. Efforts by the National Research Institute of Brewing (NRIB)

In the "5th target period" spanning from FY2021 to FY2025, NRIB is making ① the efforts to make the liquor industry further prosperous; ② the efforts to ensure the adequate operation for the Liquor Tax Act etc.; ③ the efforts as a national center for liquor products. Specifically, it is proactively implementing various operations, such as conducting studies for increasing the brand value of Japanese liquor products, strengthening the technological base of liquor production, etc., pursuing the measures to develop personnel for the liquor industry (lectures on liquor brewing, etc.) and outreach activities.

¹ The NRIB is Japan's only research institute on liquor products. As a technological base for performing the missions of the NTA, it is carrying out the following: conduct advanced analysis and appraisal concerning liquor products; perform research and investigation tasks about liquor products and the liquor industry, and provide relevant information.

(4) Measures for small and medium enterprises (SMEs)

In order for the liquor industry, of which SMEs account for the majority, to adjust to change in the social and economic conditions properly, the NTA supports diverse efforts by the industrial associations, such as the modernization project by the Japan Sake & Shochu Makers Association. Moreover, in coordination with related government offices and organizations, local governments and others, the NTA provides business operators and industrial associations with information on governmental measures for SMEs (consultation desks, subsidies, the tax system, financing, etc.) to promote the use of these measures.

(5) Establishment of a fair trading environment of liquor

The NTA legislated the “Standards for the Fair Trading of Liquor¹” (hereinafter the “Standards;” revised in March 2022) that took effect in June 2017, based on the Act on Securing Liquor Tax and on Liquor Business Associations. Thereafter, we have been disseminating the content of the Standards and pursuing relevant enlightenment activities.

Also, in July 2023, the NTA started a new initiative of sending inquiry documents for the purpose of further disseminating the Standards and promoting relevant enlightenment as well as of encouraging operators to spontaneously review whether their pricing complies with the Standards or not. In addition, the NTA continues to conduct market reality surveys on the status of liquor trading, issue instructions when having found any non-compliant transactions, and secure fair trading while collaboration with the Japan Fair Trade Commission, too.

(6) Response to social demands

a. Measures against Health Problems Caused by Alcohol

Considering the “Basic Plan for Promoting Measures against Health Problems Caused by Alcohol” (the second plan, from April 2021 to March 2026) formulated based on the “Basic Act on Measures to Prevent Damage to Health due to Alcohol” enforced in June 2014 and the “Guidelines on Drinking Paying Attention to Health” prepared by the Ministry of Health, Labour and Welfare in February 2024, etc., the NTA implements initiatives for preventing occurrence of health problems due to alcohol in cooperation and coordination with relevant ministries and agencies as well as industrial associations in the liquor industry.

b. Measures to prevent those under the age of 20 from consuming alcohol

With the purpose to prevent consuming alcohol under the age of 20, in addition to preparation of educational posters and pamphlets, the NTA designates every April as the “Month to emphasize prevention from consuming alcohol under the age of 20,” and carries out enlightenment activities in coordination with relevant ministries and agencies, and industry associations.

c. Promotion of resource recycling

The beer industry promotes the “Action Plan for Achieving a Low-carbon Society (Carbon Neutrality Action Plan)” which was formulated based on the “Plan for Global Warming Countermeasures” (determined by the Cabinet in October 2021). The Liquor Subcommittee under the National Tax Council conducts evaluation and verification of such endeavors.

¹ These standards need to be complied with by all liquor companies (production, wholesale, and retail) to ensure fair transactions for liquor products. In other words: ① it is not allowed to sell liquor products at a price lower than the total costs of sale on a continuous basis without a justifiable reason; and ② it is not allowed to execute a deal that might be significantly detrimental to the own liquor business or to the liquor business of other liquor companies. Note that it is prescribed that the fair trade standards need to be reviewed approximately every five years and that when recognized necessary, they need to be revised.

～ Missions of Certified Public Tax Accountants (CPTAs) ～

Certified Public Tax Accountants (CPTAs) and CPTAs Corporations (hereinafter referred to as “CPTAs etc.”) are professional specialists on taxes. Their public mission is to respond to the trust of a taxpayer in line with the principles of the self-assessment system, and to achieve proper tax compliance as provided for in the tax laws and regulations, based on their independent and fair standpoint.

As of the end of March 2025, 81,696 persons were registered as CPTAs, and there were 5,146 CPTAs Corporations.

1 Services and roles of CPTAs

～ Support taxpayers and boost self-assessment system ～

CPTA services (① tax proxy, ② preparation of tax documents, and ③ tax consultation service) must not be performed by persons other than CPTAs, even at no charge¹. Also, CPTAs are required to fulfill various obligations and responsibilities. For example, they are prohibited from providing tax evasion consultation and engaging in conduct which harms the credibility or dignity of CPTAs.

If using services of CPTAs, taxpayers can properly file returns and pay taxes. In addition, because corporations and sole proprietors often ask CPTAs to process accounting books or to compile financial statement, they also play important roles in promoting tax return filings and correct bookkeeping that constitutes the basis for the filing.

2 Coordination and cooperation with CPTAs' Associations etc.

～ Conduct consultations and exchange opinions about a wide range of issues ～

To achieve the proper and smooth administration of the self-assessment system, CPTAs undertaking the public mission play extremely important roles. Therefore, the NTA is endeavoring to coordinate and cooperate with the Certified Public Tax Accountants' Associations and Japan Federation of Certified Public Tax Accountants' Associations (hereinafter referred to as “CPTAs' Associations etc.”) for example, by conducting consultations and exchanging opinions with CPTAs' Associations etc. about a wide range of issues. Specific activities include (1) and (2) below.

(1) Digitalization of CPTA operations

～ Improvement in taxpayer convenience, improved CPTA operations ～

Given the evolving digitalization of economy and society, CPTAs are required to promote digitalization of CPTA operations and make efforts for raising taxpayer convenience and improving their operations.

Therefore, CPTAs' Associations etc. are promoting the use of e-Tax and cashless payment as well as the digitalization of communication with taxpayers, accounting work, operational management within each CPTA office etc. The NTA regularly conducts exchange of opinions with CPTAs' Associations etc. about e-Tax and provides lectures at digital forums hosted by the Certified Public Tax Accountants' Associations. Through such opportunities, the NTA is endeavoring to help strengthen the collaboration and cooperation for digitalization of CPTA operations and digitalization of business operators.

¹ In compliance with Article 51 of the Certified Public Tax Accountant Act, CPTA services can also be performed by lawyers, legal professional corporations, and legal and foreign legal professional corporations that have notified their practice of CPTA services to the Regional Commissioner with jurisdiction over the district where CPTA services are to be provided, in addition to CPTAs and CPTAs Corporations.

(2) Promotion of the document attachment system

~ Further promoting and establishing the attached document regarding the calculation and consultation ~

With the document attachment system as provided for in the Certified Public Tax Accountant Act (<https://www.nta.go.jp/taxes/zeirishi/zeirishiseido/qa/04.htm#a04-01> [in Japanese]) CPTAs may attach certain documents on the items calculated in preparing a tax return and the documents on the consultation subjects covered by the CPTAs (hereinafter the “attached documents.”)

This system requires that if a Tax Office intends to conduct a tax examination for a taxpayer having filed a tax return with the attached documents by notifying the taxpayer of the date, time and place of the examination in advance, the CPTAs of the taxpayer must be given an opportunity to state an opinion on the items described in the attached documents, before the taxpayer is notified.

Regarding the attached documents, the NTA is actively consulting with CPTAs' Associations etc. with an aim to enhance the content of attached documents and raise the share of the returns with such attachments. Respecting this system, the NTA is striving to disseminate it and have it used by more taxpayers.

3 Appropriate guidance for and supervision of CPTAs

~ Prevent violation of the CPTA Act and take strict action against those who violated ~

For ensuring the proper operation by CPTAs, the NTA utilizes every opportunity to alert people and prevent violation of the CPTA Act by CPTAs etc. Also, the NTA conducts appropriate examinations regarding the breach cases of the CPTA Act. We take strict disciplinary action against the CPTAs etc. Who violated the Act and publicly announce the names of such CPTAs. In addition, for the so-called “fake CPTAs” who conducts CPTA services without a license, we strictly deal with them including accusation to the prosecutor.

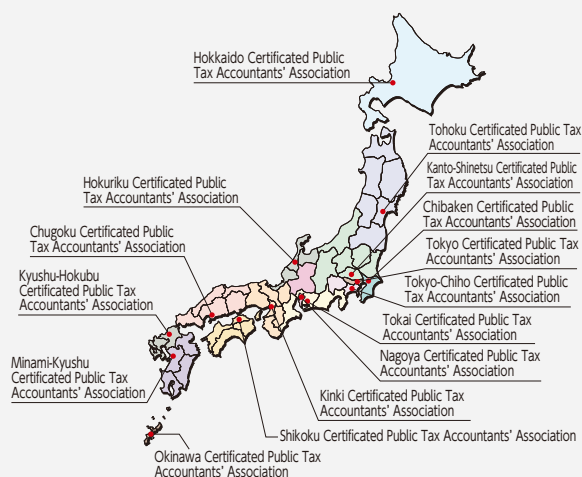
■ Number of disciplinary actions against the CPTAs etc.

Fiscal year	2020	2021	2022	2023	2024
Cases	22	21	13	38	64

CPTAs' Associations and Japan Federation of CPTAs' Associations

In order to improve the work of CPTAs, CPTAs' Associations are designated in the CPTA Act as organizations which provide guidance, liaison and supervision to CPTAs. There are now 15 CPTAs' Associations throughout Japan. CPTAs' Associations engage in a wide range of activities, including ① training to enhance the qualities of CPTAs, ② dispatch of lecturers for tax workshops in elementary, junior and senior high schools, universities, etc. to fulfill the tax education and ③ free tax consultation for small taxpayers.

The Japan Federation of Certified Public Tax Accountants' Associations (<https://www.nichizeiren.or.jp/eng/>) is the only organization in Japan as certified by the CPTA Act. The Federation provides guidance for, communicates with, and supervises CPTAs' Associations and CPTAs. It also handles the operation to register members, and conducts institutional surveys on CPTAs.



(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” (hereinafter the “Implementation Plan”) and “Results Evaluation Report” are created and publicly released every year.



Ministry of Finance website
Results Evaluation Implementation Plan,
Advance analysis table,
Results Evaluation Report at the NTA
[in Japanese]

(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).

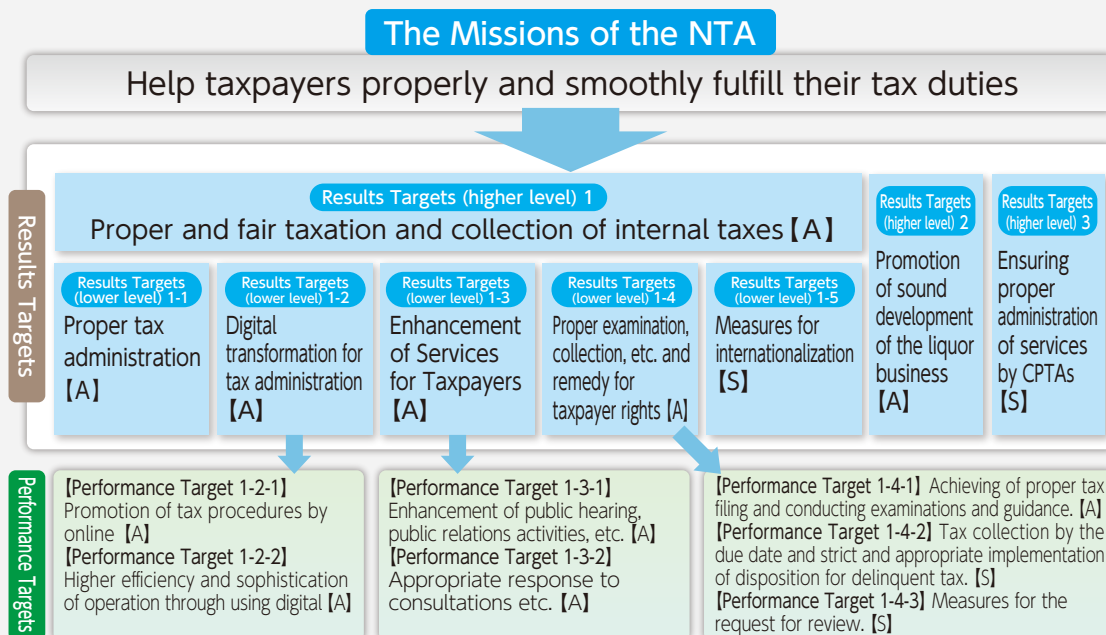
In the Implementation Plan for operation year 2023, five Sub-results Targets (lower level) and seven Performance Targets are set for the Results Target (higher level) 1.

(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 2023 was set by combining some quantitative measurement indicators (39) and some qualitative measurement indicators (40), to evaluate the implementation status depending on its content. Then, each “Measure” was 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 2023 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 2023.

■ System diagram of “the NTA’s missions” and “Results Targets etc.” (for operation year 2023)



※ 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,” which consists of external experts, was held to obtain their opinions at the phase of implementation planning and evaluation.

Regarding the evaluation of results for operation year 2023 (http://www.mof.go.jp/about_mof/policy_evaluation/nta/fy2023/evaluation/202410ntahyoka.pdf [in Japanese]), we obtained following opinions.

“The evaluation results and reasons for assessment are all well understandable and acceptable. Therefore, there is no special objection.”

“Tax payment and tax filing are very important activities. Therefore, if they are digitalized, it could be a powerful driver for the whole society digitalization as well.”

“If tax collection operation (including e-Tax) becomes the front runner in digitalization of administrative services, it could be quite a symbolic moment. Therefore, we would highly appreciate it if you will keep accelerating the efforts.”

Such opinions were included in the feedback we received.



Ministry of Finance website
Ministry of Finance
Round-table Conference
for Policy Evaluation
[in Japanese]

※ The time period of figures is indicated in its title or at the top right of individual tables. The fiscal year ranges from April 1 through March 31 of the following year (i.e. fiscal year 2024: April 1, 2024 to March 31, 2025), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2024: July 1, 2024 to June 30, 2025). The calendar year ranges from January 1 through December 31 of the same year for which income tax and other returns are filed. The amount of subtotal in each item of accounts may not accord with the amount indicated in the grand total, due to rounding of fractional figures.

Tax revenues and budget

[Budget and final accounts of taxes and stamp revenues for fiscal year 2023]

Tax category		Budget after correction	Actual (Percentage of total)
		Million yen	Million yen
General Account	Withholding income tax	17,420,000	18,001,522 (23.3)
	Self-assessment income tax	3,875,000	4,051,435 (5.2)
	Corporation tax	14,662,000	15,860,616 (20.5)
	Inheritance tax	3,142,000	3,566,322 (4.6)
	Consumption tax	22,992,000	23,092,258 (29.8)
	Liquor tax	1,180,000	1,181,390 (1.5)
	Tobacco tax	935,000	959,097 (1.2)
	Gasoline tax	2,100,000	2,065,577 (2.7)
	Liquefied petroleum gas tax	5,000	4,451 (0.0)
	Aviation fuel tax	34,000	32,269 (0.0)
	Petroleum and coal tax	647,000	596,588 (0.8)
	Power resources development promotion tax	324,000	307,501 (0.4)
	Motor vehicle tonnage tax	378,000	385,283 (0.5)
	International tourist tax	20,000	39,945 (0.1)
	Customs duty	911,000	910,301 (1.2)
	Tonnage tax	10,000	9,177 (0.0)
	Other	—	9 (0.0)
	Stamp revenue	976,000	1,012,407 (1.3)
	Subtotal	69,611,000	72,076,147 (93.1)
	Local corporation tax	1,902,100	2,013,514 (2.6)
	Local gasoline tax	224,700	221,008 (0.3)
	Liquefied petroleum gas tax (transferred)	5,000	4,451 (0.0)
	Aviation fuel tax (transferred)	15,200	14,342 (0.0)
	Motor vehicle tonnage tax (transferred)	286,400	291,840 (0.4)
	Special tonnage tax	12,500	11,472 (0.0)
	Special business tax	2,111,700	2,171,416 (2.8)
	Special tobacco tax	112,800	116,101 (0.2)
	Special income tax for reconstruction	447,200	461,492 (0.6)
	Other	—	5,420 (0.0)
Total		74,728,600	77,387,203

[NTA initial budget for fiscal year 2025]

Items	Budget
	Million yen
Expenses to improve convenience for taxpayers ^{※1}	2,810
Expenses related to internationalization measures	1,114
General operating expenses ^{※2}	59,904
Expenses to improve work environment and ensure safety ^{※3}	7,395
Expenses related to tax reforms	3,003
Expenses for National Tax College	1,894
Expenses for National Tax Tribunal	161
Expenses for National Research Institute of Brewing	963
Expenses for the development of the liquor industry	2,151
Subtotal	79,395
Salary costs	556,565
Total NTA budget	635,960

※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, the expense for the government's information system is collectively recorded to the Digital Agency's budget.

Tax returns and taxation

[Income tax]

(Calendar year 2024)

Total population		Ten thousand people	12,334
Number of persons engaged			6,781
Number of final returns filed			2,339
Breakdown by income earner	Refunds		1,353
	Tax payments		517
	Business income earners		118
	Other income earners		399
	Real estate income earners		81
	Employment income earners		239
	Miscellaneous income earners		42
Other			38

[Inheritance tax]

(Calendar year 2023)

Number of deceased	1,576,016people
Number of deceased subject to taxation	155,740people
Number of taxpayers (number of heirs)	391,937people
Taxable amount	21,683.0billion yen
Amount of tax	3,010.4billion yen

[Gift tax]

(Calendar year 2023)

Number of people subject to taxation	435,418people
Value of properties acquired	2,531.3billion yen
Amount of tax	283.9billion yen

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

[Withholding agents and withholding income tax]

(Operation year 2023)

Category of income etc.	Number of withholding agents	Amount of tax
	Thousand	Billion yen
Employment income (wages and salaries)	3,568	13,000.2
Retirement income	—	308.8
Interest income etc.	32	440.6
Dividend income	149	4,506.2
Capital gains on listed shares etc. kept in special account	11	826.6
Income from remuneration etc.	2,871	1,245.2
Income paid to non-residents and foreign corporations etc.	38	1,007.4
Total	—	21,335.1

※ 1 The number of withholding agents is the figure as of the end of June 2024.

※ 2 The tax amounts include the amounts of special income tax for reconstruction.

[Number of corporations and corporation tax]

(Operation year 2023)

Number of corporations	3,401thousand corporations
Number of tax returns filed	3,176thousand filings
Percentage of corporations filing	91.4%
Percentage of returns declaring a surplus	36.0%
Amount of self-assessment income	98,278.1billion yen
Amount of self-assessment loss	15,592.6billion yen
Amount of tax	17,392.4billion yen

※ The number of corporations is the figure as of the end of June 2024.

[Consumption tax]

(Fiscal year 2023)

Category		Payment	Refund
Number of tax returns	Individuals	1,940 thousand	88 thousand
	Corporations	2,012 thousand	199 thousand
	Total	3,953 thousand	287 thousand
Amount of tax		21,739.7 billion yen	7,265.4 billion yen

[Liquor tax and liquor production]

(Fiscal year 2023)

Type	Volume of production	Amount of tax
	Thousand kl	Million yen
Sake	326	38,291
Sake compounds	19	1,856
Continuous distillation Japanese spirits (Shochu)	284	64,001
Pot distillation Japanese spirits (Shochu)	355	85,862
Mirin (rice cooking wine)	83	1,845
Beer	2,430	438,493
Fruit wine	87	9,657
Sweet fruit wine	10	874
Whisky	157	56,604
Brandy	3	1,228
Sparkling liquor	1,049	162,604
Alcohol for material & Spirits	816	86,754
Liqueurs	1,539	153,664
Other brewed liquors, powder liquor & miscellaneous liquor	133	14,482
Total	7,291	1,116,215

Tax examinations

[Field examination of self-assessment income tax]

(Operation year 2023)

Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected	
		Per case	Per case	Per case	Per case
Thousand	Thousand	Billion yen	Ten thousand yen	Billion yen	Ten thousand yen
48	40	551.6	1,160	106.6	224

[Field examination of withholding income tax]

(Operation year 2023)

Number of Cases	Number of illegal cases	Additional tax revenue collected
Thousand	Thousand	Billion yen
69	22	37.5

※ The tax amounts include the amounts of special income tax for reconstruction.

[Field examination of corporation tax]

(Operation year 2023)

Category	Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected
			Per case	Per case	
	Thousand	Thousand	Billion yen	Ten Thousand yen	Billion yen
All corporations	59	45	974.1	1,660	210.2
Corporations handled by the Large Enterprise Department	2	1	453.6	26,842	79.7

[Field examination of consumption tax]

(Operation year 2023)

Category	Number of Cases	Number of undeclared cases	Additional tax revenue collected	
			Per case	Per case
	Thousand	Thousand	Billion yen	Ten thousand yen
Individuals	27	22	35.9	135
Corporations	57	34	109.5	192

[Field examination of inheritance tax]

(Operation year 2023)

Number of cases	Number of undeclared cases	Amount of undeclared inheritance		Additional tax revenue collected	
		Per case	Per case	Per case	Per case
Thousand	Thousand	Billion yen	Ten Thousand yen	Billion yen	Ten Thousand yen
9	7	274.5	3,208	73.5	859

[Collected number of statutory information]

(Operation year 2023)

Statutory information	Number collected
Withholding record of employment income	Thousand 26,346
Payment record of interest	12,143
Payment record of dividends	58,476
Other	439,189
Total	536,155

International taxation

[Field examination of corporations conducting overseas transactions etc.]

(Operation year 2023)

Number of examinations of corporations conducting overseas transactions	10,451 cases
Number of undeclared cases related to overseas transactions	2,437 cases
Cases of overseas fraudulent calculations	257 cases
Amount of undeclared income related to overseas transactions	287.0 billion yen
Amount of overseas fraudulently omitted income	12.3 billion yen

[Field examination of transfer pricing taxation]

(Operation year 2023)

Number of undeclared cases	125 cases
Amount of undeclared income	51.2 billion yen

[Cases requested and processed for advance pricing arrangement related to transfer pricing taxation]

(Operation year 2023)

Number of cases requested	155 cases
Number of cases processed	139 cases

Delinquency

[Tax delinquency cases by major tax categories]

(Fiscal year 2023)

	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	365.9	205.1	189.5	381.5
Withholding income tax	112.7	38.1	37.5	113.4
Self-assessment income tax	253.2	166.9	152.0	268.1
Corporation tax	126.7	100.1	103.5	123.3
Inheritance tax	52.7	46.4	43.2	56.0
Consumption tax	superscript 92.3 340.9	superscript 123.5 438.3	superscript 118.2 421.2	superscript 97.6 358.0
Other taxes	8.6	9.9	9.7	8.8
Total	superscript 92.3 894.9	superscript 123.5 799.7	superscript 118.2 767.0	superscript 97.6 927.6

※ 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 investigations

[Criminal investigations]

(Fiscal year 2024)

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)	
			Billion yen	Per case Million yen	Billion yen	Per case Million yen
Cases 151	Cases 150	Cases 98	11.3	75	8.2	84

[Accusations filed to the prosecutor, by tax category]

(Fiscal year 2024)

Tax category	Number of cases	Amount of tax evasion	
		Million yen	Per case Million yen
Income tax	Cases 16	1,800	113
Corporation tax	48	4,241	88
Inheritance tax	2	624	312
Consumption tax	29	1,388	48
Withholding income tax	3	177	59
Total	98	8,230	84

Remedy for taxpayer rights

[Request for re-examination]

(Fiscal year 2023)

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 2,755	Cases 2,350	Cases 2,156	Cases 149	Cases 9	Cases 140	% 6.9
Collection-related	160	144	122	—	—	—	—
Total	2,915	2,494	2,278	149	9	140	6.5

※ 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 reexamination from “request for re-investigation” to “examination requests” This revision came into force in April 2016.

※ 2 Figures include the cases of “request for re-investigation”

[Request for reconsideration]

(Fiscal year 2023)

Category	Number of requests for reconsideration	Number of new requests for reconsideration	Number of cases processed ①	Number of requests approved ②			
				Full	Partial	Percentage ②/①	
Taxation-related	Cases 5,890	Cases 3,703	Cases 2,671	Cases 276	Cases 137	Cases 139	% 10.3
Collection-related	323	214	202	3	3	—	1.5
Total	6,213	3,917	2,873	279	140	139	9.7

[Litigation]

(Fiscal year 2023)

Category	Number of litigations	Number of cases filed for first instance	Number of cases closed ①	Number of lost cases ②			
				Full	Partial	Percentage ②/①	
Taxation-related	Cases 322	Cases 94	Cases 149	Cases 13	Cases 5	Cases 8	% 8.7
Collection-related	31	5	19	—	—	—	—
National Tax Tribunal-related	8	6	4	—	—	—	—
Total	361	105	172	13	5	8	7.6

※ 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 2024)

Rank	Tax category	Items	Cases
1	Income tax	Obligations & procedures to file tax returns etc.	Thousand 681
2	Income tax	Year-end adjustment	281
3	Income tax	Special credit for loans relating to a dwelling	223
4	Income tax	Medical expense deduction	201
5	Income tax	How to operate the corner for the filing assistance on the NTA website (tax return)	161

(Tax Answer System)

(Fiscal year 2024)

Rank	Tax category	Items	Cases
1	Income tax	Tax rate of income tax	Thousand 4,311
2	Stamp duty	Table of Stamp Duties (Part1) Type 1 Document to Type 4 Document	3,439
3	Income tax	Deduction for salary income	2,598
4	Income tax	When having incurred medical expenses (Deduction for medical expenses)	2,517
5	Income tax	Exemption for dependents	2,013

[Number of consultations at Phone Consultation Centers, by tax category]

(Fiscal year 2024)

Tax category	Cases
Income tax	Thousand 2,597
Corporation tax	208
Property tax	986
Consumption tax etc.	313
Other	1,704

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NTA Website (English)
<https://www.nta.go.jp/english/index.htm>

NTA Website

Various information related to national taxes is posted on the website.

<https://www.nta.go.jp> [in Japanese]

<https://www.nta.go.jp/english/index.htm> [in English]



Japanese



English

e-Tax Website

Such procedures as tax filing, submission of applications and notices, and tax payments for national taxes can be conveniently performed through e-Tax.

<https://www.e-tax.nta.go.jp> [in Japanese]



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