

～ 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)



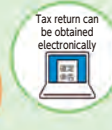
Five advantages of e-Tax



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:



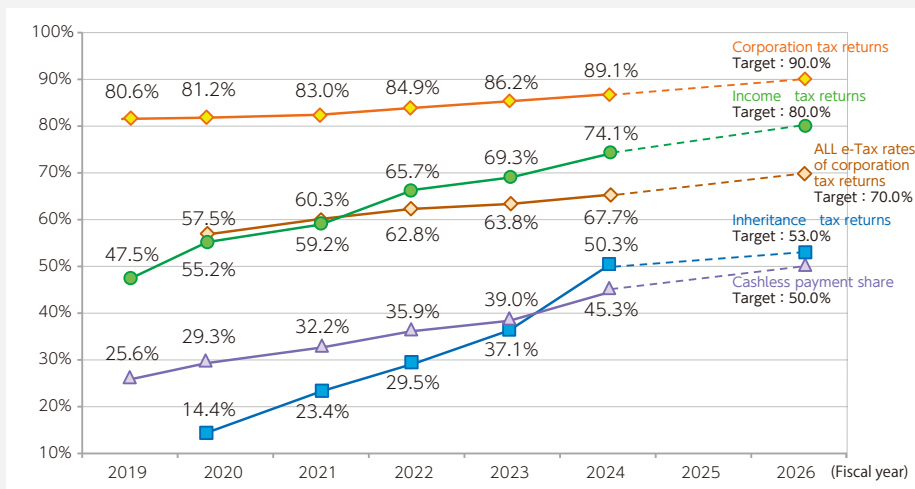
Tax return information can be entered automatically.



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]

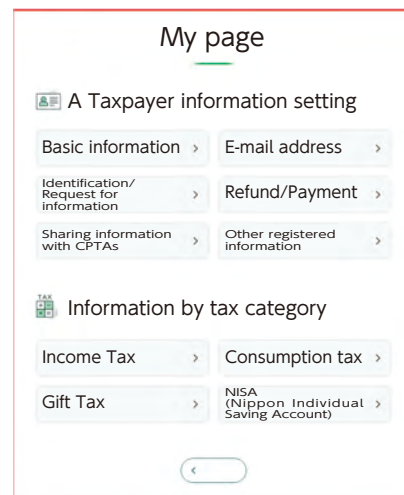
※ For details, please refer to the website of e-Tax [in Japanese]



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 ~

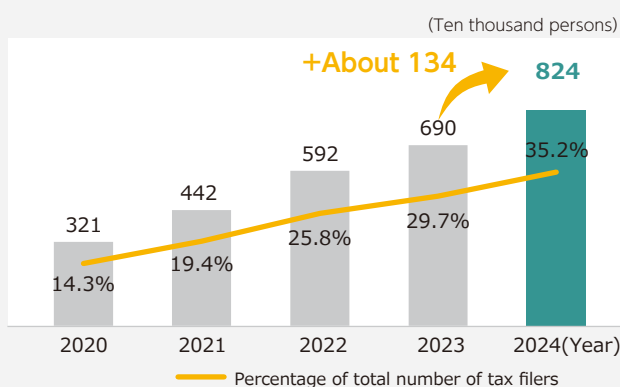
Tax filing is a procedure, in which the taxpayer calculates income and tax amount for a one-year period, files and pays taxes. Not only persons obligated to file, but also those who obtain tax refunds file tax returns, for example, because they paid a certain amount of medical expenses. 23.39 million 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

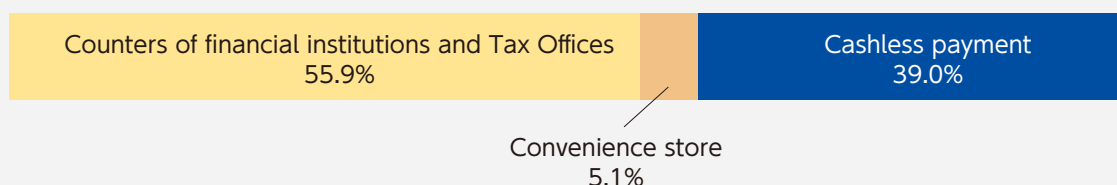
~ Building an environment that enables cashless payment in an easy and convenient manner ~

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).

Enhancement of Services for Taxpayers and Efficiency of Tax Administration

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.



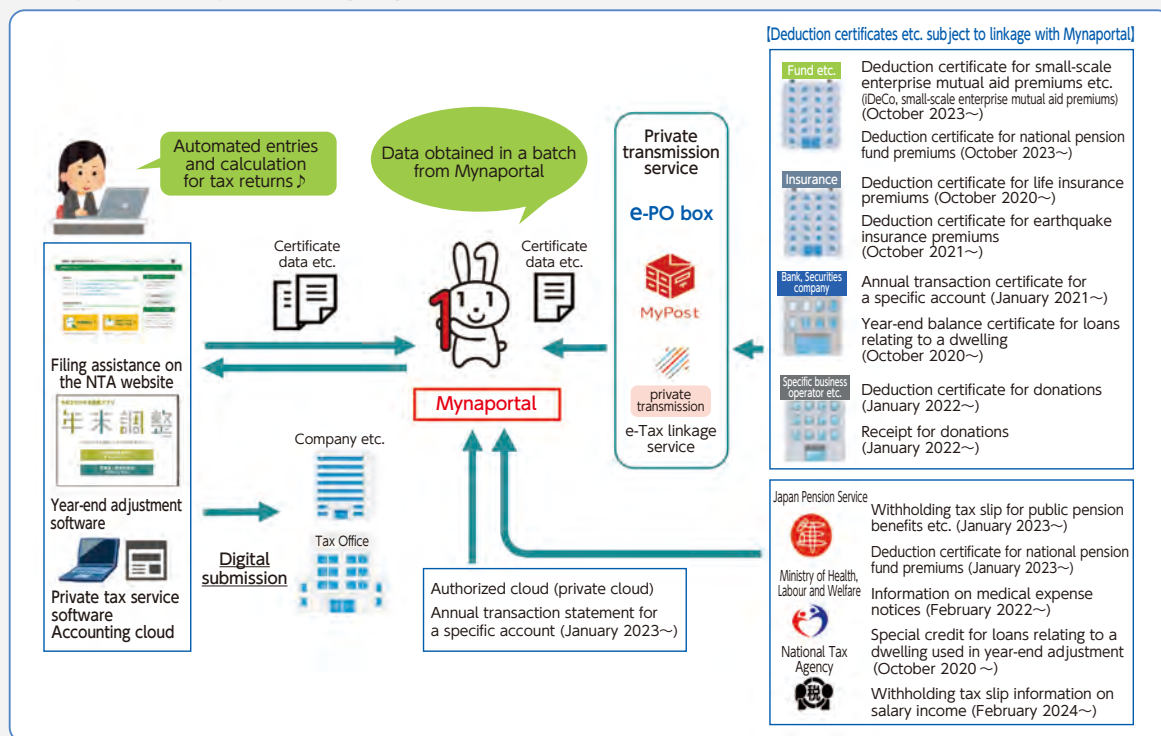
The special corner
for the My Number
System on the NTA
website
[in Japanese]

~ Improving convenience for taxpayers ~

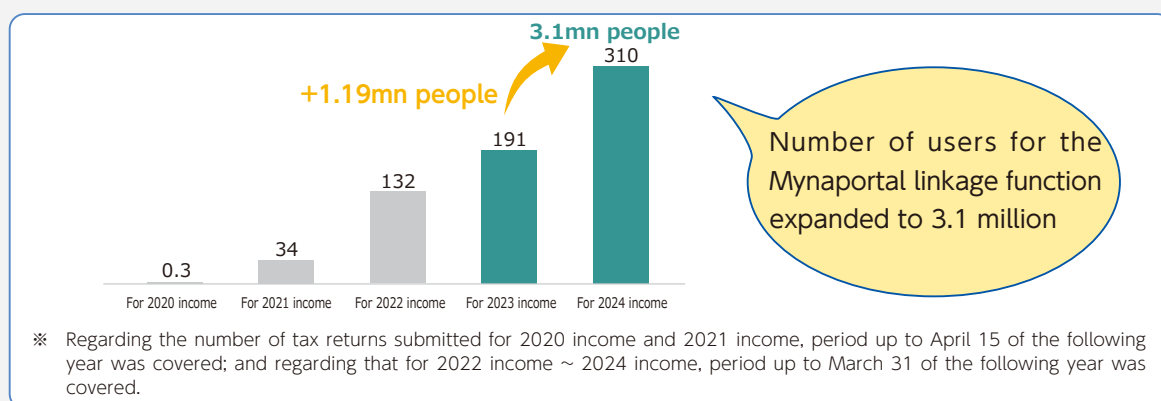
Starting for year-end adjustments and income tax return filing for 2020, Mynportal linkage function (obtain relevant data at a time such as deduction certificate for life insurance premiums paid through Mynportal¹, automatically enter the data to various applications, etc.) became usable, to enable simpler 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.

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

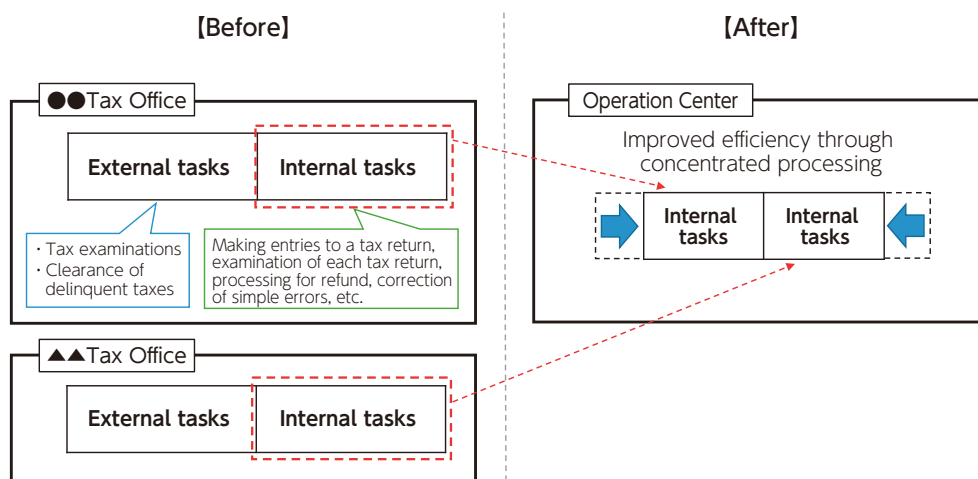
Since July 2021, the NTA started the initiative for “concentration of internal operations to centers” targeting limited Tax Offices, where internal operations (entry processing for tax returns, sending of inquiry documents, etc.) of such multiple Tax Offices are concentratedly processed at the specialized 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), '刊行物等' (Publications, etc.), '法令等' (Laws, etc.), 'お知らせ' (Notice), and '国税庁等について' (About the NTA, etc.).
- Urgent notice**: A red box labeled '緊急のお知らせ' (Urgent notice) with a list of recent updates.
- Banner**: A large banner for '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) with a list of 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) with a list of recent news items.
- Search for tax office**: A section titled '税務署を検索' (Search for tax office) with a form to search by postal code or 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 others.
- Site map**: A section titled 'サイトマップ' (Site map) with a list of links to various parts of the website.

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

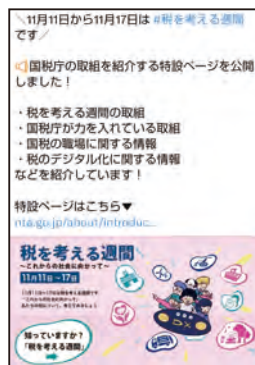
Displays the composition of the entire NTA website in a table

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



(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.

Enhancement of Services for Taxpayers and Efficiency of Tax Administration

～ 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

■ 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

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



Chatbot character
Tax staff FUTABA



Chatbot
[in Japanese]



Tax answer
[in Japanese]

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

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

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

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

(6) Advance inquiries

~ Enhanced predictability for taxpayers ~

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

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

■ Number of advance inquiries received by written reply procedure

(cases)

Fiscal year	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



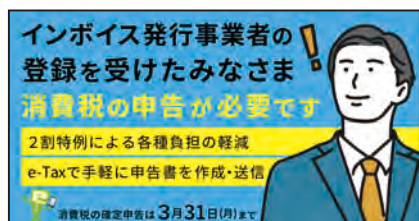
Release of a video series that explains the mechanism of consumption tax and the Invoice System in a simple manner



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