

(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).

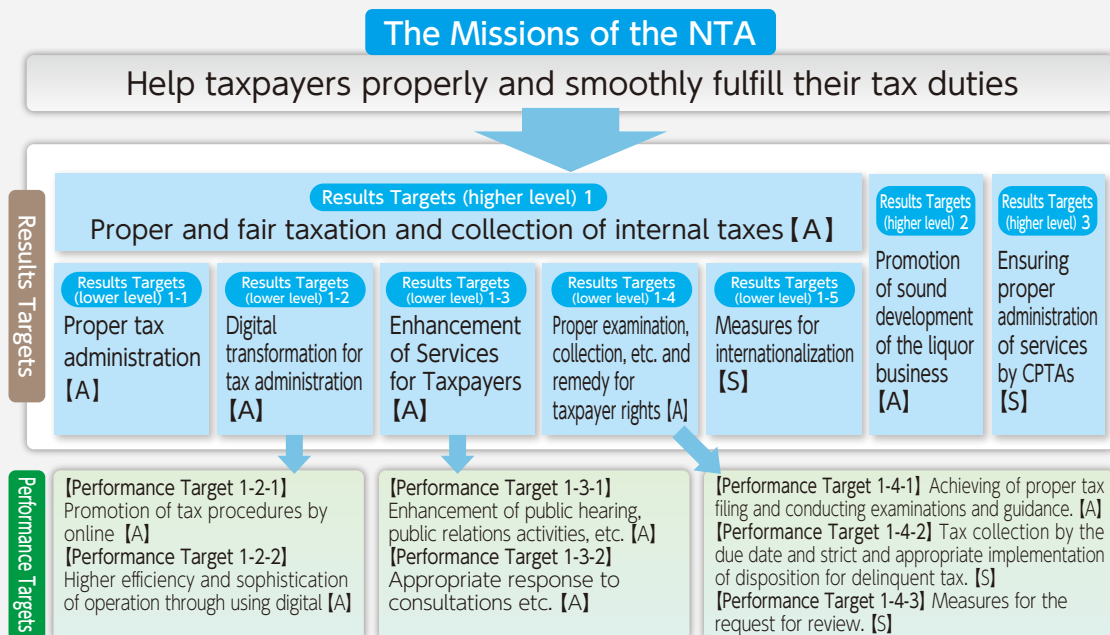
In the Implementation Plan for operation year 2023, five Sub-results Targets (lower level) and seven Performance Targets are set for the Results Target (higher level) 1.

(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.



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