

※ 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)
General Account		Million yen	Million yen
	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
Refunds		1,353
Tax payments		517
Breakdown by income earner	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
	Corporations	2,012 thousand
	Total	3,953 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