

NATIONAL TAX AGENCY REPORT 2026



National Tax Agency

From the Commissioner

Under the self-assessment tax system, the NTA's mission is to ensure the proper and smooth voluntary compliance of taxpayers with their tax obligations. To perform this mission, the most fundamental base is the taxpayers' trust in the tax administration. The NTA is striving to promote various measures for realizing trusted tax administration.

In recent years, the structure of the economy and society has been changing dramatically, due to globalization and digitalization. In tax administration as well, it is indispensable for the organization of the NTA itself to change in accordance with such changes in external environment, such as daring promotion of business reform. As one of the initiatives to properly respond to such changes, the NTA is promoting “digital transformation (DX) for tax administration” based on the following three pillars: ① improvement in convenience for taxpayers, ② to enhance taxation and tax collection operations, and ③ promotion of digitalization for business operators.

Firstly, as to “① improvement in convenience for taxpayers,” we are promoting necessary measures from taxpayers' perspective to realize the future vision for a “society where all tax procedures can be completed without visiting a tax office.” For example, regarding tax return for income tax, we are promoting expanded use of “e-Tax from home by using My Number Card.” Also, regarding tax payment, we are making efforts in collaboration with relevant parties, to expand the use of cashless payment, or the non-face-to-face method of payment, without paper forms or cash.

Next, as to “② to enhance taxation and tax collection operations,” we are promoting certain initiatives such as AI-driven data analysis, as the base for providing administrative guidance to urge voluntary reviews of simple errors and for effectively promoting tax examinations 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 delinquency procedures, etc. using organization-wide resources, targeting malicious tax evasion and delinquency cases.

As to “③ promotion of digitalization for business operators,” we are promoting it from the perspective of DX promotion for the whole society starting from tax administration. If various operations of business operators (accounting, bookkeeping, etc.) are digitalized, we can expect accuracy improvement in ledgers and relevant documents of business operators as well as efficiency improvement in their operations, which also could lead to productivity

enhancement for whole society. We will continue to promote various dissemination and PR activities to support businesses in their digitalization efforts, while collaborating with related ministries and agencies.

In addition to the work of taxation and tax collection, “sound development of the liquor industry” as well is an important mission for the NTA to perform. In FY2025, we provided various support measures in collaboration with relevant ministries and agencies, addressing such challenges as supply shortages and soaring prices of sake rice, tariff measures imposed by the U.S., a major export destination for Japan-made liquor products, etc. The NTA will continue to provide necessary support for enabling nationwide breweries to maximize their use of relevant systems and engage in sake brewing with confidence; and also will proactively make efforts to promote export of Japan-made liquor products and vitalize the liquor industry, through various initiatives for increasing product value, cultivating overseas sales channels, and disseminating information on the attractiveness of Japan-made liquor.

In this “National Tax Agency Report 2026,” various initiatives of the NTA, such as the DX of tax administration, efforts to address key priorities, and promotion of the liquor industry as described above, are introduced in an easy-to-understand manner using charts and photos. We hope this report will contribute to deepening your understanding of the tax administration.

June 2026

江島一彦

Kazuhiko Ejima

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 2025: April 1, 2025 to March 31, 2026), while the operation year is from July 1 through June 30 of the following year (i.e. operation year 2025: July 1, 2025 to June 30, 2026).

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

To fulfill the previously mentioned mission and duties of ours and gain understanding and trust from taxpayers, we will promote 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.

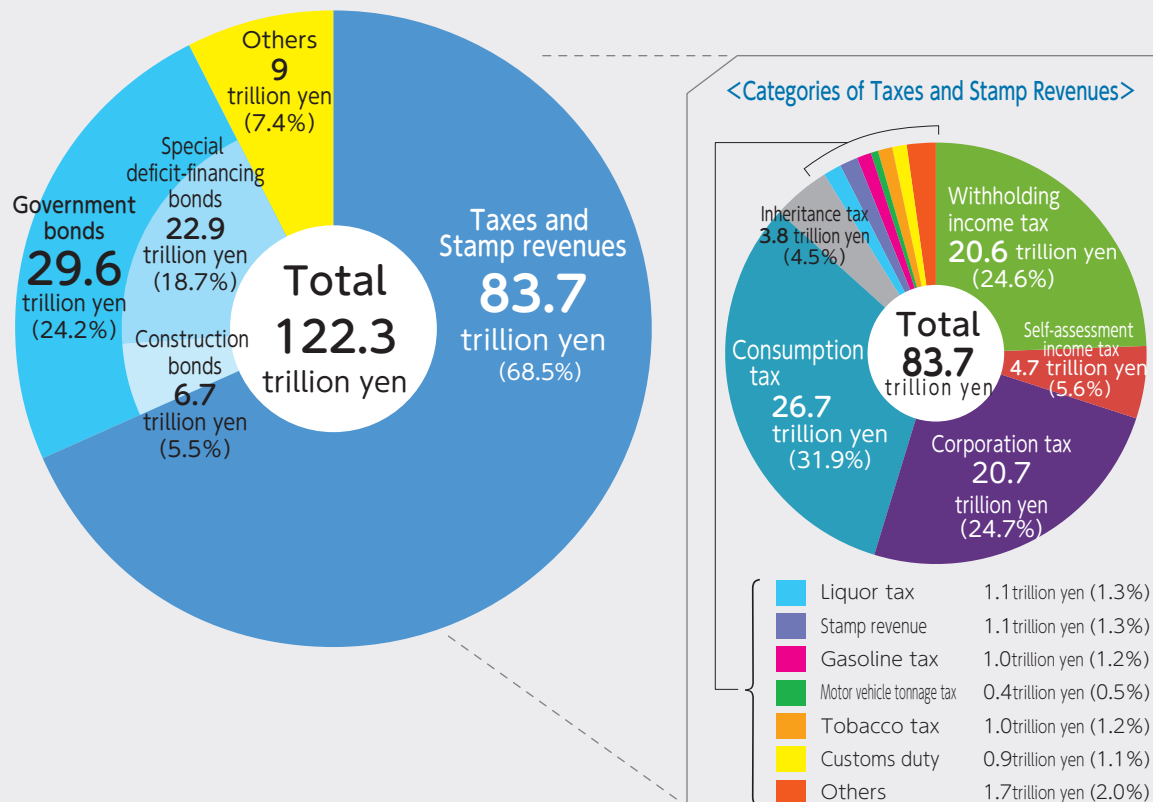
3 Overview of the national tax organization

(1) National revenue and taxes

National revenue (initial budget for general account revenues) for FY2026 stands at 122,309.2 billion yen, of which 83,735 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 (FY2026 general account revenues [initial budget])



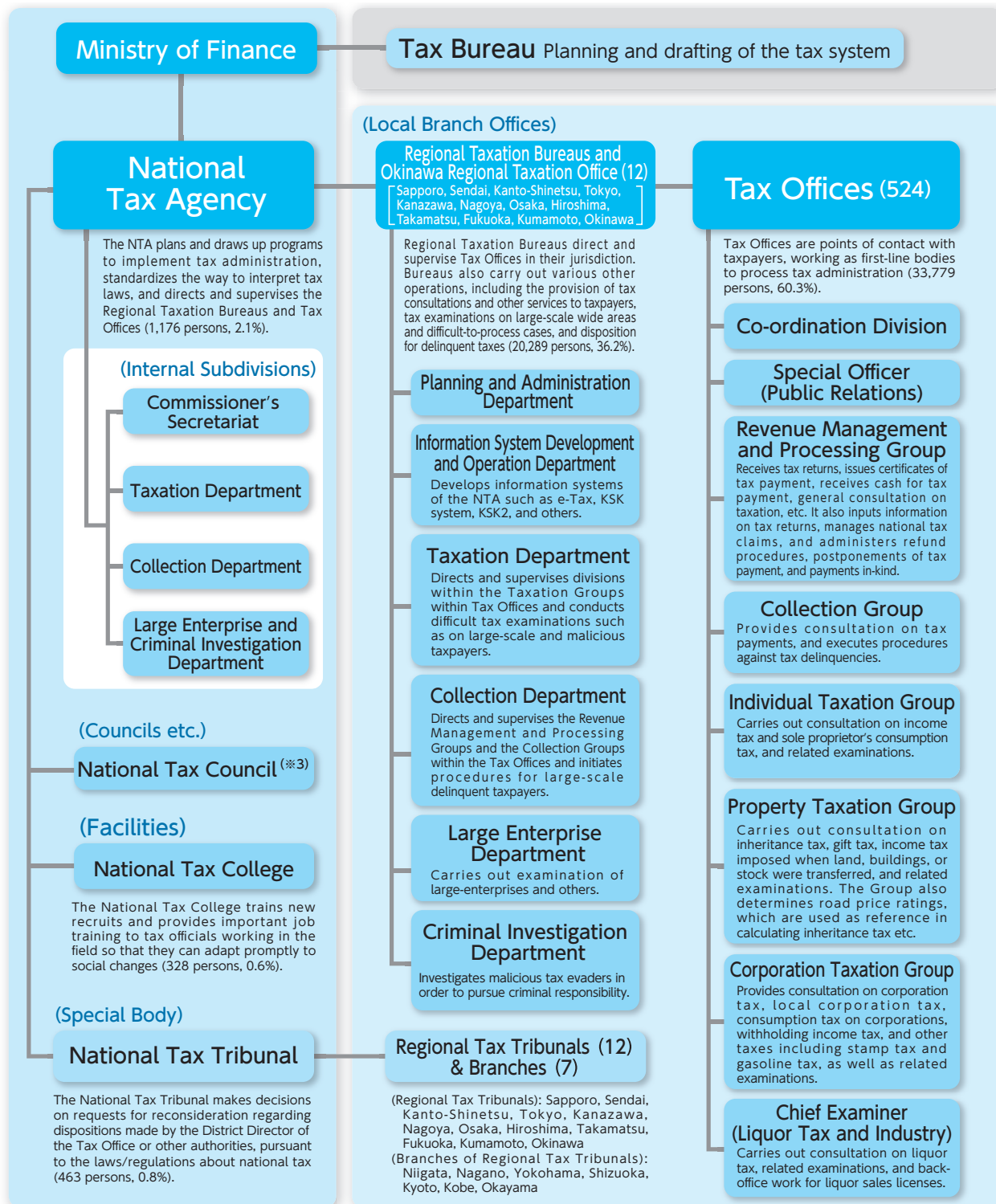
- ※ 1 Government bonds are revenues generated by construction bonds to finance public project-related expenditures and special deficit financing bonds issued to compensate for the revenue shortfalls. All are debts which are to be repaid in the future.
- ※ 2 The total amount of each item and the amount 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 FY2026 stands at 639 billion yen, with salary costs amounting to 558.5 billion yen and general expenses 80.5 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 56,035 persons for FY2026.^(※ 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 (FY2026).

※ 2 The prescribed number of personnel for Tax Offices is 33,779, 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.

Clicking the icon for a Regional Taxation Bureau (or the Okinawa Regional Taxation Office) will take you to a page showing the locations of the tax offices under its jurisdiction.



- ① 30 tax offices ④ 132,000 corporations
② 830,000 people ⑤ ¥335.7 billion
③ ¥157.7 billion



- ① 15 tax offices ④ 69,000 corporations
② 510,000 people ⑤ ¥250.5 billion
③ ¥69.7 billion



- ① 50 tax offices ④ 164,000 corporations
② 1.28million people ⑤ ¥539 billion
③ ¥144.7 billion



- ① 6 tax offices ④ 39,000 corporations
② 240,000 people ⑤ ¥84.9 billion
③ ¥49.4 billion



- ① 26 tax offices ④ 88,000 corporations
② 610,000 people ⑤ ¥273.9 billion
③ ¥69.1 billion



- ① 83 tax offices ④ 577,000 corporations
- ② 3.74 million people ⑤ ¥2,706.4 billion
- ③ ¥656.4 billion



Nationwide map of Regional Taxation Bureaus (Office)

Sendai Regional Taxation Bureau

- ① 52 tax offices ④ 171,000 corporations
② 1.43 million people ⑤ ¥339.6 billion
③ ¥202.4 billion

- ① Number of tax offices ④ Number of corporations
② Number of tax return filers ⑤ Declared amount of tax (corporate tax)
③ Tax amount paid (income tax)

※For ② and ③, figures were quoted from the tax filing situation report for 2025 income as announced by respective Regional Taxation Bureaus.
For ④ and ⑤, figures were quoted from the overview of tax filing (taxation) for corporate tax, etc. of FY2024 as announced by respective Regional Taxation Bureaus.
Tax office location data is as of March 2026.

Kanto-Shinetsu Regional Taxation Bureau

- ① 63 tax offices ④ 398,000 corporations
② 3.28 million people ⑤ ¥922.8 billion
③ ¥503.3 billion

① Part of Saitama Prefecture



② Area of 23 Wards of Tokyo



③ Part of Kanagawa Prefecture



Tokyo Regional Taxation Bureau

- ① 84 tax offices ④ 1,169,000 corporations
② 6.74 million people ⑤ ¥10,709.2 billion
③ ¥2,100.9 billion

④ Area of Nagoya City

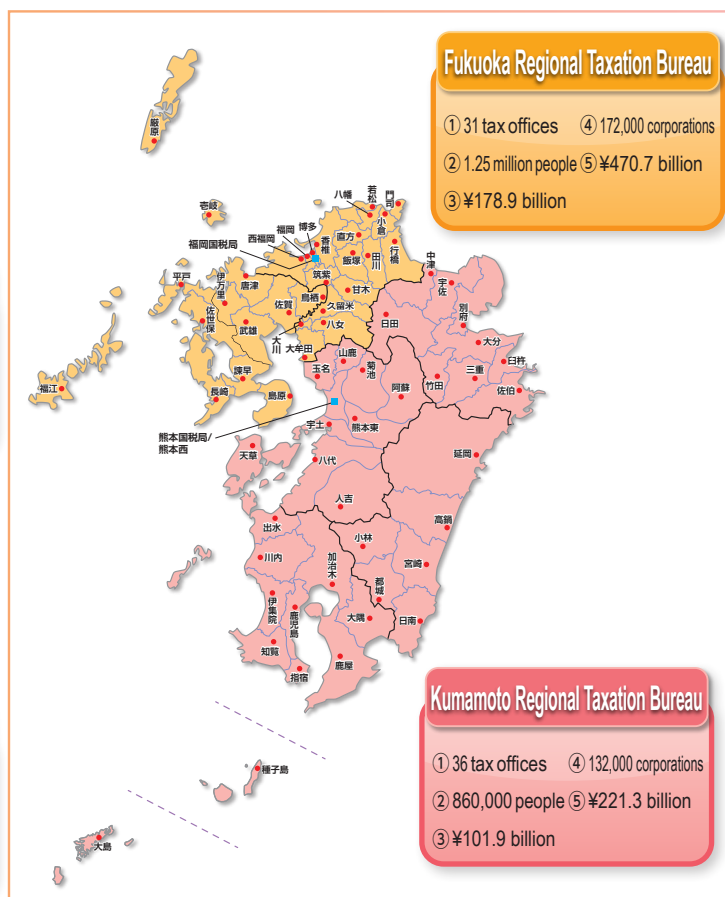


Nagoya Regional Taxation Bureau

- ① 48 tax offices ④ 350,000 corporations
② 2.76 million people ⑤ ¥1,859.9 billion
③ ¥455.2 billion

Fukuoka Regional Taxation Bureau

- ① 31 tax offices ④ 172,000 corporations
② 1.25 million people ⑤ ¥470.7 billion
③ ¥178.9 billion



Kumamoto Regional Taxation Bureau

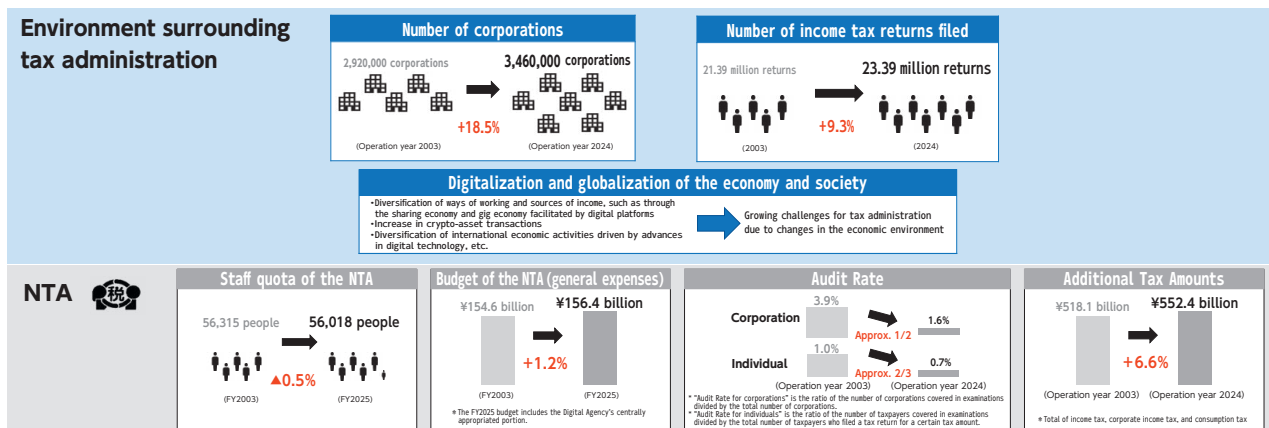
- ① 36 tax offices ④ 132,000 corporations
② 860,000 people ⑤ ¥221.3 billion
③ ¥101.9 billion

~ Changes in the environment surrounding tax administration and promotion of Digital Transformation for tax administration ~

Amid rapidly changing conditions surrounding tax administration—such as an increase in the number of corporations and income tax returns, as well as the digitalization and globalization of the economy and society—the challenges facing tax administration are growing, while the number of the NTA staff and the NTA's budget have remained largely flat.

That is why the NTA is striving to enhance services for taxpayers for enabling them to file returns and make payment simply and conveniently, by using data and digital technology, as well as to improve the efficiency in and enhance the taxation and tax collection operations.

In addition, we are promoting the digitalization for business operators, from the viewpoint of promoting digital transformation for whole society starting from the tax administration.



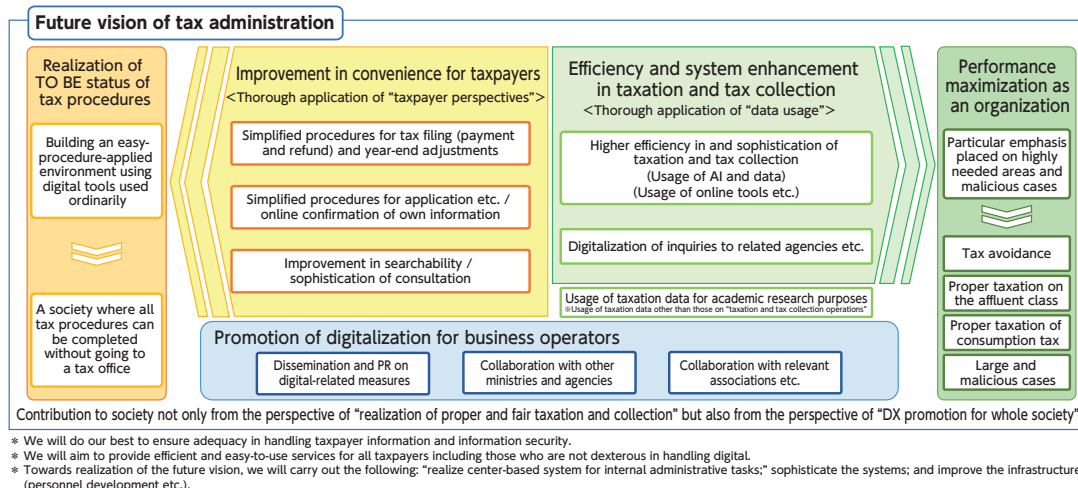
More specifically, the NTA released “Digital Transformation for Tax Administration: Future Vision of Tax Administration 2023” in June 2023, to further promote the DX for tax administration. The vision is built around three key pillars: “Improvement in convenience for taxpayers,” “Efficiency and system enhancement in taxation and tax collection,” and “Promotion of digitalization for business operators”.



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 tax collection”



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 improve the “Japanese version of pre-filled tax return” 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 keys 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 make operations more efficient and advanced by 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 leverage 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 statistical 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 sampled tax return data after making them anonymous, to improve convenience for researchers.

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

3 Promotion of digitalization for business operators

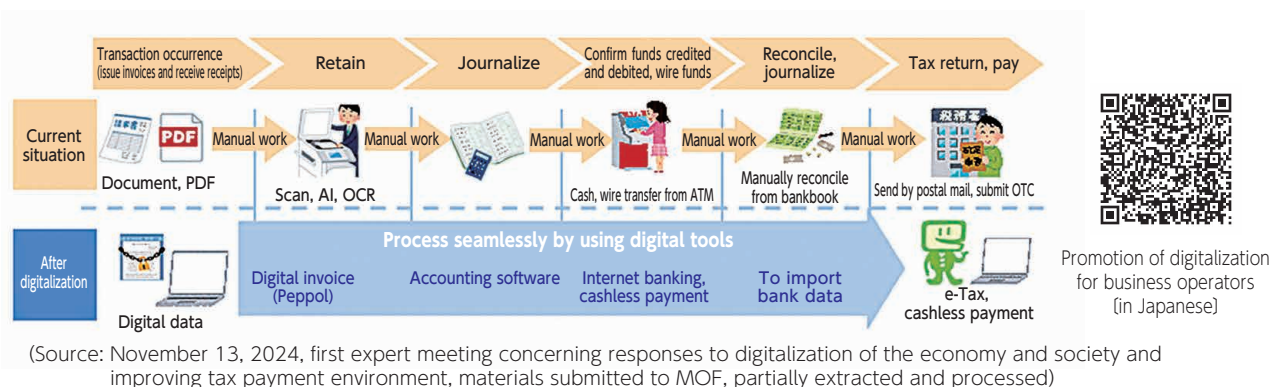
Since promotion of digitalization for the whole society is regarded as one of the important challenges that the whole government should tackle, the NTA is promoting not only the digitalization of tax procedures but also the measures to help business operators promote operational digitalization, such as dissemination and PR concerning cloud accounting software and digital invoice (Peppol¹); in other words, we are promoting the DX for the whole society starting from the tax administration.

If various daily operations of business operators such as accounting can be digitalized consistently, simple errors can be prevented, resulting in improved accuracy and efficiency in operations; and then, productivity improvement can be expected.

In addition, since the special deductions for income tax blue return were revised(*) in the tax reform of FY2026, which could be an incentive for introducing digital invoice, we will proactively promote the spread of digitalization from transaction execution to accounting and tax procedures (realize digitally seamless flow), including the dissemination and PR for the revised content.

*More specifically, targeting the taxpayers that create and retain electronic ledgers that satisfy certain conditions (that is, automatic linkage with invoice data, etc. is realized; history of corrections and deletions is recorded, etc.), ceiling levels for deduction amounts were raised.

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



■ Web-TAX-TV: A Case Study on Digital Invoice Adoption



On the NTA's online channel, "Web-TAX-TV," viewers can watch an easy-to-understand interview featuring a case study on the adoption of digital invoices, which can improve accounting efficiency for both sellers and buyers.



[Watch the video here]

Column 1

AI utilization at the NTA

As shown in the chart below, the NTA is promoting AI utilization in two broad categories: "use of predictive AI (*1)" and "use of generative AI (*2)."

Regarding predictive AI, we are undertaking necessary development and applying the technology with a view to making taxation and tax collection more efficient and enhanced. For instance, it is used for determining which taxpayers are highly likely to have unrecorded income and for predicting the days of the week and times of day when phone calls made as reminders for payment are more likely to reach delinquent taxpayers.

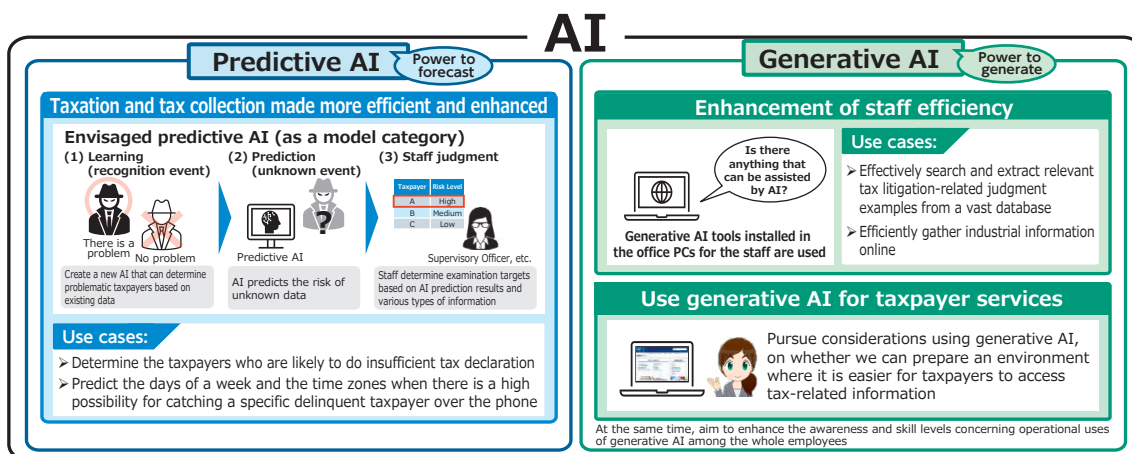
Regarding generative AI, each staff member is using certain AI tools which are installed in their office PC to realize higher operational efficiency: for instance, it is used for searching and extracting court decisions in tax litigation cases, or for efficiently collecting industrial information available online.

Also, in line with the "AI Basic Plan" (decided by the Cabinet in December 2025), we are systematically considering the AI utilization for raising operational efficiency and improving taxpayer services, while anticipating the right direction for future uses.

In pursuing these initiatives, the NTA takes appropriate measures to address security risk and hallucination risk (it is a risk where generative AI provides responses contradicting the fact in a plausible manner).

*1 "Predictive AI" is the AI that is designed to be good at analyzing past data, etc. and predicting future events.

*2 "Generative AI" is the AI that can generate new contents such as text pages and images.



～ 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.

Please note that when we promote our initiatives, we ensure the provision of kind explanations and guidance easy to understand, paying special attention to the taxpayers who are not accustomed to the utilization of digital.

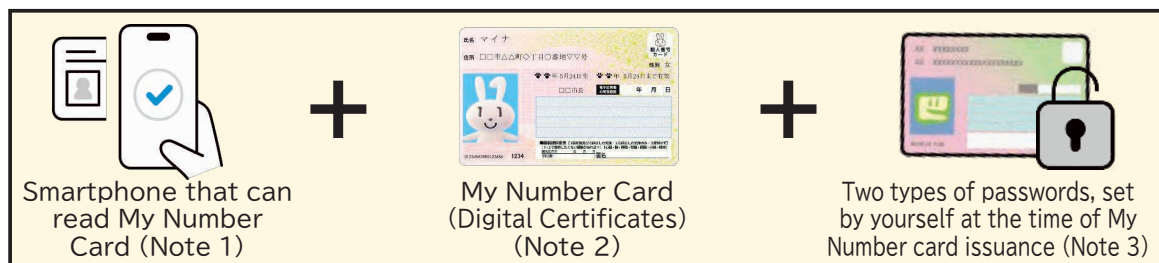
1 Promotion of digitalization for tax procedures

～ Overview 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.

The NTA is promoting the expansion of e-Tax uses, from the viewpoint of improving taxpayer convenience and raising the efficiency of tax administration, and the online usage rate has been steadily increasing.

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



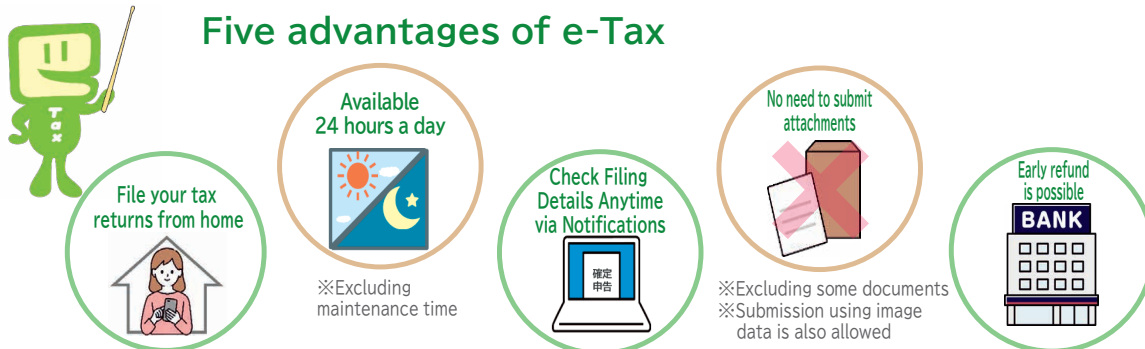
Note 1) When sending the data from a tablet or from a PC, you need a “smartphone that can read the My Number Card data” or an “IC card reader/writer.”

Note 2) Digital signature using My Number Card is not necessary when pursuing the procedures for tax payment.

Note 3) If you use the My Number Card on your smartphone, My Number Card reading is no longer necessary. In addition, in that case, for the password (four figures) for an electronic certificate to prove the user, you can use the bio-authentication function of smartphone (this step differs between models).

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

Five advantages of e-Tax



Additionally!

If you use the Mynaportal linkage function:



It is not necessary for you to collect medical expense receipts and aggregate the data therefrom



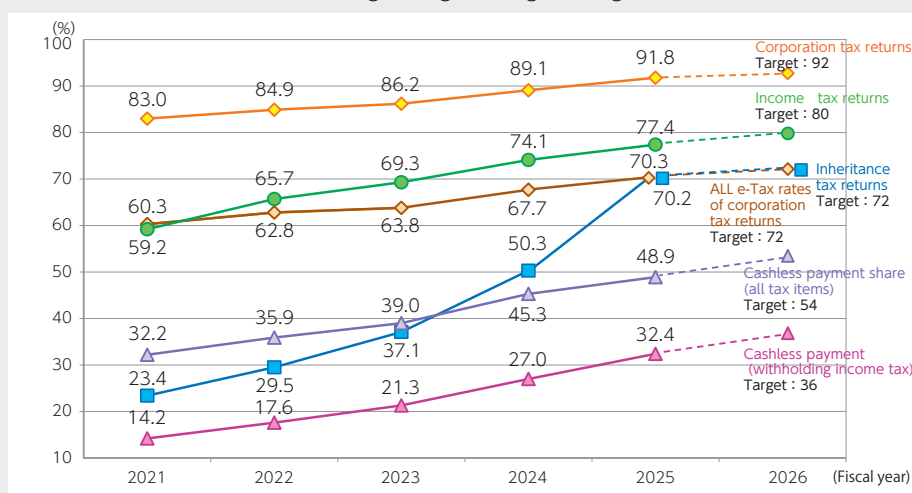
Data can be automatically entered in the right items of a tax return



No need to manage and retain relevant documents

Rates of online filing

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



- ※ 1 Each counted figure for FY2025 is a preliminary figure. Finalized figures are scheduled to be publicly released through e-Tax website around October 2026.
- ※ 2 The graph shows usage rates for major procedures. Please refer to the e-Tax website for other procedures.
- ※ 3 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)

2 Promotion of digital-used tax filing

~ The number of taxpayers who filed tax return for income tax was 23.53 million.
More than half of them filed for refunds ~

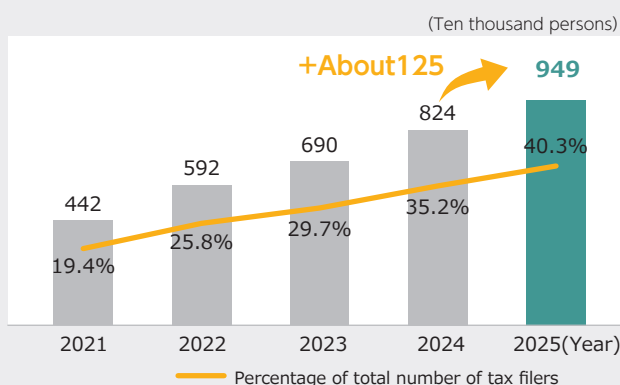
Tax filing is a procedure, in which the taxpayer calculates income and tax amount for a one-year period, files and pays taxes. Not only persons obligated to file, but also those who obtain tax refunds file tax returns, for example, because they paid a certain amount of medical expenses. 23.53 million people filed their income tax for 2025; thus, about one out of five residents filed tax returns. Of these, over 13.35 million people filed for refunds, comprising over half of the people filing tax returns.

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

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 2025, those who filed from home etc. using e-Tax themselves accounted for 9.49 million people. This figure represented an increase by 1.25 million people from those who had done so for 2024.

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



Number of people who filed 2025 tax returns	Ten thousand
	2,353
Via e-Tax at home	1,454
Transmissions by taxpayers themselves	949
Via smartphone etc.	497
Proxy transmissions by CPTAs	505
Via e-Tax at the filing sites	202
Via e-Tax at the designated sites by local governments	159

~ 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.

In addition, 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 “(2) Measures to improve user convenience by using the 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 ensure that all income tax pages can be easily handled on smartphone as well, to enable more people to use it from home etc.

Also, a tax return can be prepared and sent via e-Tax, even when the My Number Card data is not read by a smartphone.

Though this system was already available on Android, it became available on iPhones as well starting with the income tax returns for 2025.

※ 1 The name of Android is a trademark or a registered trademark of Google LLC.

※ 2 The name of iPhone is a trademark of Apple Inc. registered in the U.S. and other countries. The trademark of iPhone is being used, as per the license given by AIPHONE CO., LTD.

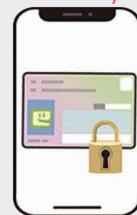
※ 3 For details about My Number Card on iPhone, please refer to the Digital Agency's website.

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 2025, 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 8.82 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 2025 was 2.30 million people, which was a decrease from 2.63 million people for 2024. This shows a further accelerated pace of the shift from paper to e-Tax filing. Of 8.82 million people, about 4.97 million people created a tax return using smartphone etc.

(2) Measures to improve user convenience by using the My Number system

The NTA is striving to improve the user convenience in the year-end adjustment and tax filing procedures by using the My Number system, aimed at expanding the use of e-Tax for filing from home etc.

～ Improving the taxpayer convenience through linkage with the Mynaportal system ～

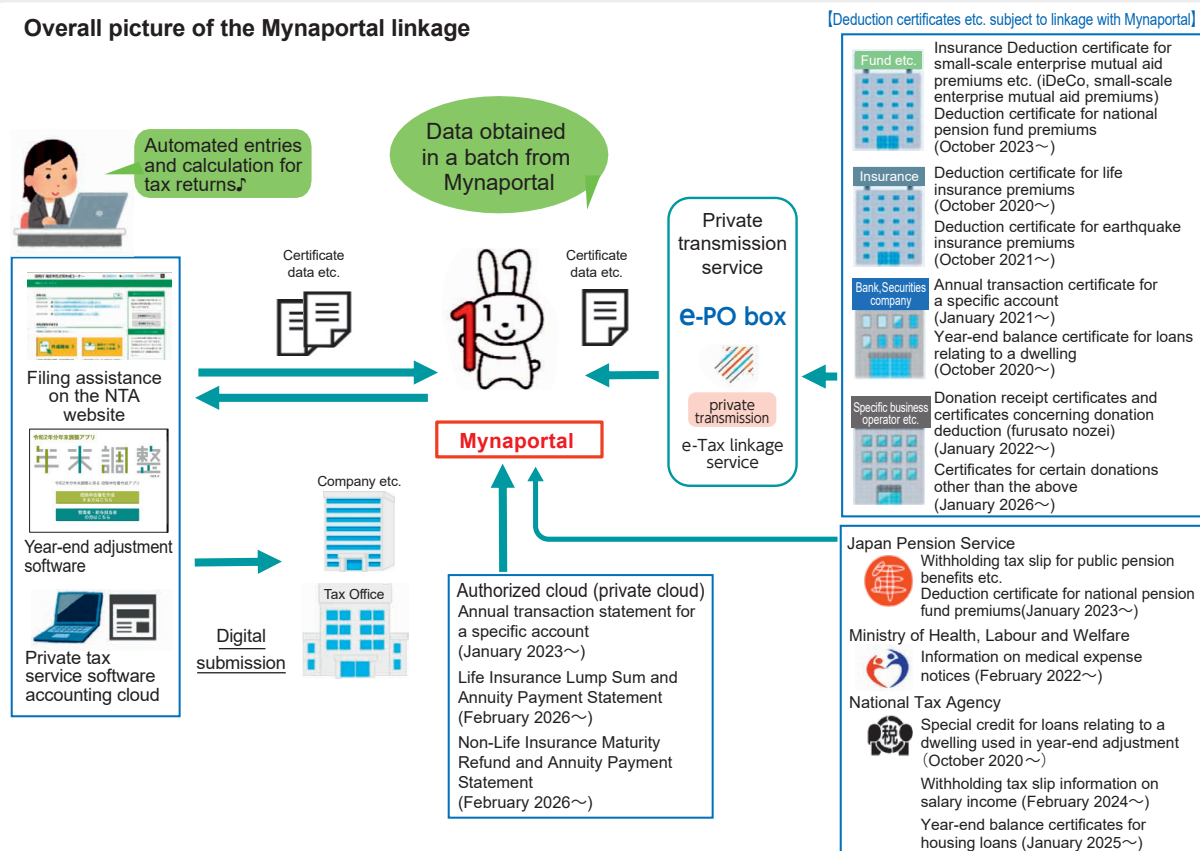
Starting with year-end adjustments and income tax return filing for 2020, Mynaportal linkage function (obtain relevant data all at once such as deduction certificate for life insurance premiums paid through Mynaportal¹, automatically enter the data into various tax return forms, etc.) became usable, to enable simpler procedures for taxpayers. Scope of the data subject to automatic entry is expanding in stages. From January 2026, “Life Insurance Lump Sum and Annuity Payment Statement,” “Non-Life Insurance Maturity Refund and Annuity Payment Statement,” and “Certain donations eligible for deduction other than hometown tax (furusato nozei)” were newly added to the target scope, further improving user convenience.

Also, from the perspective of further promoting the utilization of e-Tax with My Number Card, as the prerequisite for the Mynaportal linkage, issuance of new IDs and passwords, applied in the ID and password method, was stopped on October 1, 2025.

¹ Mynaportal 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.

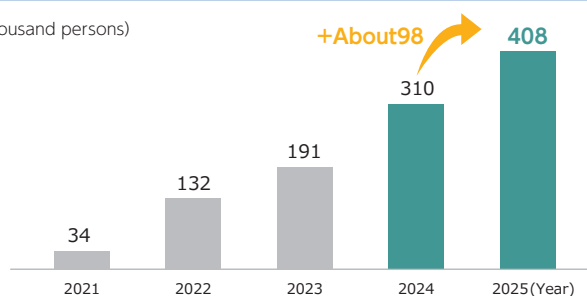
Image of linkage with Mynaportal

Overall picture of the Mynaportal linkage



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

(Ten thousand persons)



* Regarding the returns for 2021 income, the figure means the number of returns submitted by April 15, 2022. Also, regarding the returns for 2022 income up to 2025 income, the figure means the number of returns submitted by March 31 of the following year.

The number of users for the Mynaportal linkage function reached 4.08 million

~ (Reference) 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]

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.

~ 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]

~ 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]

(3) Environmental improvements to enable tax filing from home etc.

To enable taxpayers to make inquiries on unknown points about tax filing and find solutions themselves, we are posting various types of information on the NTA website. More specifically, we have opened “Featured pages on tax filing”; we also have strengthened support tool pages such as “Q&A addressing the inquiries that we receive repeatedly particularly during the tax filing period,” “Tax consultation chatbot,” and “NTA video channel on YouTube.” In short, through such endeavors, we have established a system whereby we can address all possible questions on tax filing, even if no entity comes to respective tax filing place at the competent tax office.



Featured pages for
tax filing
[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.

(4) Response to those who visit the tax filing place

When you want to use the consultation service for filing at the tax filing site, you may make a reservation online, to mitigate congestion at the filing site and shorten the waiting time for you.

Please note that if you want to secure reception at the site on the day, we issue sorting tickets for such taxpayers depending on the scarcity of the consultation desks.

Also, at the tax filing site, we provide you with operational guidance to use your smartphone for making the tax return and send it to the destination, so that each of the taxpayers would receive kind explanations on how to navigate, for enabling them to file a tax return via e-Tax from home etc. themselves starting in the next year onwards.

Collaboration with local governments

By pursuing extra collaborative measures between the central government and respective local government (for instance, mutually submitting relevant data such as income tax return data), we will aim to build an enhanced environment using digital, where easy, convenient and efficient tax filing is realized virtually without an error. Through such a step, we will ensure better convenience for taxpayers and higher efficiency for the administrative operations.

3 Promotion of cashless payment

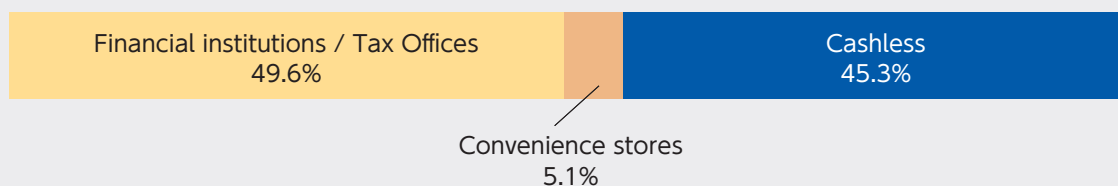
~ Building an environment that enables cashless payment in an easy and convenient manner ~

At present, about 55 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 54 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 particular, a new target was set to raise the cashless payment share for withholding tax to 36% by FY2026, in order to have the relevant entities (the NTA, BOJ, authorities for local taxes, financial institutions, etc.) share the same target for withholding tax, which accounts for a large number of tax payments, and collaborate toward the goal. In addition, in March 2025, "Cashless payment experience corner" was opened on the e-Tax website, where you can experience a series of relevant procedures such as e-Tax-used creation of a statement on collected amounts, transmission, and electronic tax payment. Through the process, many business operators have felt the tangible convenience of paying withholding tax cashless. 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: FY2024 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 request for transfer from a deposit account or from a savings account online (via e-Tax) or in writing, 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 (direct debit from your bank account)

***Available for all tax categories**

This is a procedure to pay tax from a deposit account or a savings account registered in advance, by using e-Tax, immediately or on a designated payment date.

Those who have submitted a direct payment usage application online (via e-Tax) or in writing in advance (this is required only for the first usage) and have completed registration for the deposit account or the savings account may use it.

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

On the screen for sending tax return data via e-Tax, by checking the box for "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).

Internet banking / ATM payment

***Available for all tax categories**

This is a procedure for payment using an Internet banking account held with a financial institution or using an ATM.

Credit card payment

***Available for all tax categories**

This is a payment procedure where a 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.

Smartphone app payment

***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 such as ○○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 The smartphone payment app must be topped up in advance.

(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 Taxpayers create a QR code containing payment information through the NTA website, etc. The QR code is scanned at a kiosk terminal in a convenience store, and the payment slip issued there is used to make the payment 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 finalized tax amounts, such as estimated income tax payments, before the payment deadline.
- ※ 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 Providing information useful for tax filing and payment

The NTA provides various information that could help taxpayers perform tax return filing, tax payment, etc.

Regarding general interpretation and treatment of tax laws as well as notices on tax filing and payment, the NTA provides relevant information using the NTA website and SNS, and regarding general questions and consultations about taxes, the NTA answers them by telephone and other means.

Also, in case specific treatment of an actual transaction is uncertain, we accept advance inquiries.

(1) Information provision using digital tools

~ 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. Concrete measures include the following: we prepare pages with enlarged characters or with the text-to-voice function; we provide pages written in English; we post various multi-lingual versions of the guidebook for tax filing.

Furthermore, we are widely providing information by using 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.

Overview of NTA Website (top page)

※Images used on the site are as of June 2026.

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

- Search function within the website**: A search bar at the top right.
- Text enlargement / voice reading**: A button labeled "読み上げ" (Voice reading) near the search bar.
- Global navigation**: A horizontal menu bar with links like "ホーム" (Home), "税の情報・手続・用紙" (Tax information, procedures, forms), etc.
- Urgent notice**: A section titled "緊急のお知らせ" (Urgent notice) with a red background.
- 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.
- 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 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 multiple sub-sections like "税について調べる" (Learn about taxes), "利用者の別情報" (Information by user type), etc.
- SNS etc.**: A section titled "SNS等" (SNS, etc.) with links to X (Twitter), LINE, and YouTube.
- Site map**: A section titled "国税庁等について" (About NTA, etc.) with a list of links to various pages.

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

● X (formerly Twitter) @NTA_Japan (No. of followers: about 187,000)*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.



X
(Official account of the NTA)

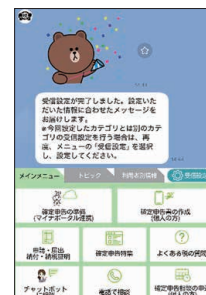
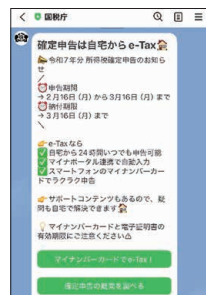


● LINE @kokuzei (No. of friends: about 7,232,000)*1

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.



Official LINE
account of the
NTA



● YouTube @ntachannel (No. of registered subscribers: about 284,000)*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.



Video channel
of the NTA



● Instagram @kokuzei_saiyo (account dedicated to recruitment) (No. of followers: about 2,000)*1

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



Instagram
(Account
dedicated to
recruitment)



● Instagram @kokuzei.syurui.yusoku_official (Number of followers: About 200)*1

It provides information about Japan-produced liquor products, focusing on "Traditional-style sake making" and GI (Geographic Indication)



Instagram
(Account for
providing
information on
liquor)



*1 No. of followers, No. of friends, No. of registered channel subscribers: Information as of June 1, 2026.

*2 Used images are only for explanations.

(2) 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 provides 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 (English-dedicated inquiry number is also available).

～ 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. As for consultation subjects, the following have been covered to date: “tax returns for income tax,” “tax returns for consumption tax,” “Invoice System,” and “Year-end adjustments.” In addition to them, “filing a gift tax return” was newly added to the list of subjects covered in the consultation from February 2026.

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	2023	2024	2025
Final tax return for income tax	949	987	856
Final tax return for consumption tax	91	32	24
Gift tax return	—	—	16
Year-end adjustment	63	69	87
Flat-amount tax cut	—	165	—
Total	1,102	1,253	984

※ 1 “Final tax return for income tax” includes the number of questions concerning “How to use e-Tax and the tax return preparation corner,” and “Final tax return for consumption tax” includes the number of questions concerning “Invoice System.”

※ 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	2023	2024	2025
Number of accesses	8,910	11,212	12,099

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	2023	2024	2025
Number of consultations	538	581	525

※ 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.

If it is difficult to resolve the matter through the above methods, for example if it is necessary to check specific documents or facts, interviews can be made at the Tax Office.

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.

(3) 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	2024	2025
Number of advance inquiries received	155	173

■ Number of Q&A examples posted on website

(cases)

Fiscal year	2024	2025
Number of Q&A posted	2,060	2,059



Response examples
in writing
[in Japanese]



Q&A examples
[in Japanese]

5 Knowledge dissemination about tax and provision of various information

～ Various public relations activities ～

While pursuing enlightening activities for aiming to deepen the knowledge and understanding of the significance and roles of tax, the NTA provides various information that could help taxpayers perform tax return filing, tax payment, etc. through the NTA website, as well as through mass media (TV and newspapers), various public relations media, and explanatory briefings.

Think About Tax Week

The NTA carries out public awareness activities on taxes throughout the year to enable people 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.

Through such efforts, we hope people could understand the relationship between daily life and taxes; and in the process, we aim to raise awareness of the importance of paying taxes.



PR measures in collaboration with JFA

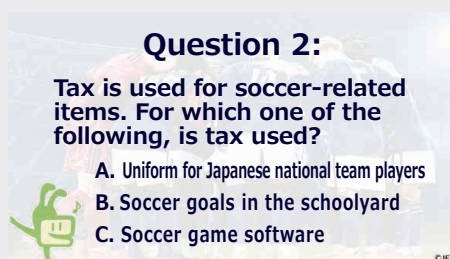
In October 2024, the NTA appointed the Japan Football Association (JFA) as the NTA PR Ambassador, and they have assisted us for various events as follows: PR for the Think About Tax Week and for cashless payment using banners with the national team members (male and female); collaboration for the recruitment poster where the head coach was engaged; requests for PR cooperation from JFA to all the clubs of J. League (60 clubs); streaming of a PR video for national tax using large stadium screens when international friendship matches were held; tax education opportunities provided in soccer classes etc. Through their cooperation for national tax PR activities, we have succeeded in disseminating the importance of tax and the initiatives being promoted by the NTA to so many people across generations.

In April 2026, the NTA and the JFA jointly created “tax quiz.” This quiz was co-created as a potential trigger for children to get interested in tax, by making tax and soccer intertwined, as soccer is quite popular among children; expecting the tax quiz to be used in tax classes and as part of the review materials at home, with an eye on the forthcoming FIFA World Cup 2026 (co-hosted by the United States, Canada and Mexico). The quiz consists of 5 questions, all related to soccer and the World Cup; which can be enjoyably used to learn the roles of tax etc. It is released through the “NTA Video Channel” on YouTube.

As the signs of respect and gratitude for their significant contributions as described, as well as praying for further mutual collaborative relationships going forward, in June 2026, the Commissioner of the National Tax Agency presented a letter of appreciation to the JFA.



Tax quiz video



(1) Tax education

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

Considering it is required to continuously pursue tax education through the whole society, and in stages, the NTA believes that it is quite important for pupils and students who will bear the next generation onwards to properly understand the significance and roles of tax, which should constitute the very basics of a state. Therefore, Liaison Council for the Promotion of Tax Education among Related Ministries and Agencies (LCPTe) consists of the NTA, MEXT, MIC, and related organizations. At this Council, we discuss and formulate policy measures to enhance the tax education, strive to improve the environment (creating tax-educational case studies targeting elementary school and junior/senior high school students, manuals for lecturers, etc.), and provide necessary support.

As to case studies, 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 teaching materials, for enabling pupils and students to enjoy deep learning proactively and in a dialogue style; and to post various contents to the “Tax education” corner of the NTA website.

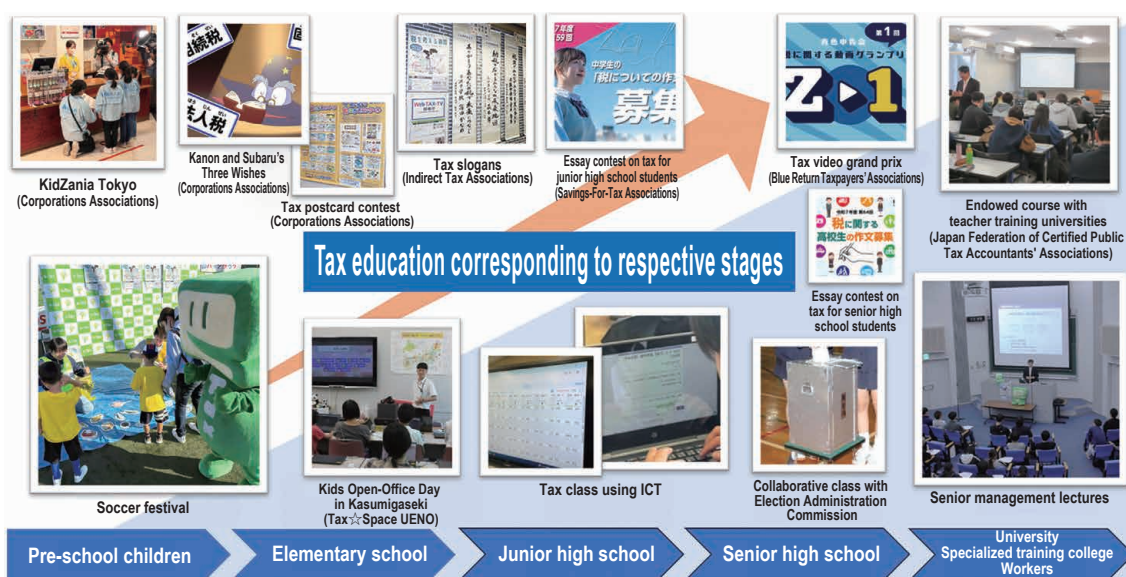
At the Council for the Promotion of Tax Education (comprising people from Regional Taxation Bureau, tax offices, local governments, education-related people, etc. in the region), set up in each region as per the policies formulated by LCPTe, the following activities are being implemented in cooperation with the CPTA's associations and relevant private organizations in the region: creating teaching sub-materials; dispatch of lecturers to tax classes, etc. in response to requests from schools; recruitment of essays concerning tax from junior and senior high school students; conducting training seminars targeting education-related people, etc.

In addition, the NTA is conducting “internal tours of a tax office” and providing “experience learning” opportunities by using the “Tax☆Space UENO” facilities (dedicated to tax education) located within the Tokyo Ueno Tax Office. We are holding tax classes on the “Kids Open-Office Day in Kasumigaseki” (jointly hosted by relevant ministries and agencies) as well.

CPTA's associations and related private organizations are dispatching lecturers to many of the tax classes etc. Additionally, they are proactively tackling various tax education-related activities as follows: setting an “endowed course with teacher training universities” (CPTA's associations); holding a tax video grand prix event (Blue Return Taxpayers' Associations); creation of tax educational videos like “Kanon and Subaru's Three Wishes;” holding tax examination experience events at KidZania Tokyo; pursuing various tax educational activities like postcard contests (all the activities were hosted by Corporations Associations); recruitment of “tax slogans” (Indirect Tax Associations); recruitment of “essays on tax” from junior high school students (Savings-For-Tax Associations), etc.



Tax learning corner
[in Japanese]



Tax education corresponding to respective stages

■ Number of lecturers dispatched to tax education classes etc.

Fiscal year	2024	2025
Officials	9,708	9,243
Non-officials	35,187	35,957
Total	44,895	45,200

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

■ Number of essays entered for Tax Essay Contest

Fiscal year	2024	2025
Received from senior high school students	178,159	173,021
Received from junior high school students	435,572	426,594

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.

Also, the Tax Research and Archives Center (Tax Museum) holds a "special exhibition" for a set theme every year. For FY2025, "Looking back on the Showa era, particularly the first half of the Showa era, from the work at a tax office" was set as the special theme; and a special exhibition is being held on the theme between November 4, 2025, and October 29, 2026, to explain how the onsite work at a tax office looked like in the turbulent Showa era, with emphasis on the first half of the Showa era, showing real historical documents that were used onsite.

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
[in Japanese]

(2) 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	2024	2025
Number of lectures	1,217	1,096

(3) 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	2023	2024
Number of briefings	32,974	18,782
Number of participants (Thousand)	708	471

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

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

Relevant private organizations are instrumental in promoting measures for the wider uses of online tax procedures (e-Tax), pursuing the initiatives to promote the operational digitalization for business operators, 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.



Website of the
National Federation
of Blue Return
Taxpayer's
Associations
[in Japanese]



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.



Website of the
National General
Federation of
Corporations
Associations
[in Japanese]



Mascot for corporations
associations, "Kenta"



Presenting proposals on tax reform

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.).



Website of the National Federation of Indirect Tax Associations
[in Japanese]



Mascots for indirect tax associations, “Kan-chan” and “Sho-chan”



Award ceremony for tax slogans of FY2025

Savings-For-Tax Associations

【Overview】

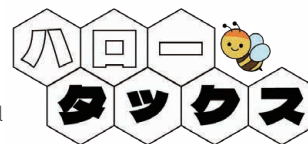
Savings-for-tax associations are organized for the purpose of ensuring “smooth payment of various taxes by means of saving funds for tax payment.” They pursue various activities such as promotion of complete payment by due date, recruitment of “essays on tax” from junior high school students (co-supported 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.”



Website of the National Federation of Savings for Tax Associations
[in Japanese]



“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.



Website of the Tax Partner Associations
[in Japanese]



Mascot for tax partner associations, “Nou-chan”



Efforts at ICT tax classes using tablet terminals

7 Promoting digitalization of the national tax organization

~ Towards the realization of a Digital Government¹ ~

In accordance with the administration's policies like the "Priority plans towards the realization of digital society" which was decided by the Cabinet in June 2025, the NTA is striving to pursue digitalization for national tax-related procedures, and to improve UI/UX from the perspective of taxpayers; we are also improving system efficiency and promoting rationalization while securing information security, as well as endeavoring to raise operational efficiency.

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.

◎ Shift from KSK to KSK2

The KSK System is scheduled to be upgraded to KSK2 in September 2026, as the infrastructure to realize "improvement in convenience for taxpayers" and "higher efficiency in and enhancement of taxation and tax collection" through the use of digital technology.

With the transition to KSK2, we will realize data-driven operational processing.

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 people 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.

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 abbreviation 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, integrity and availability 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.

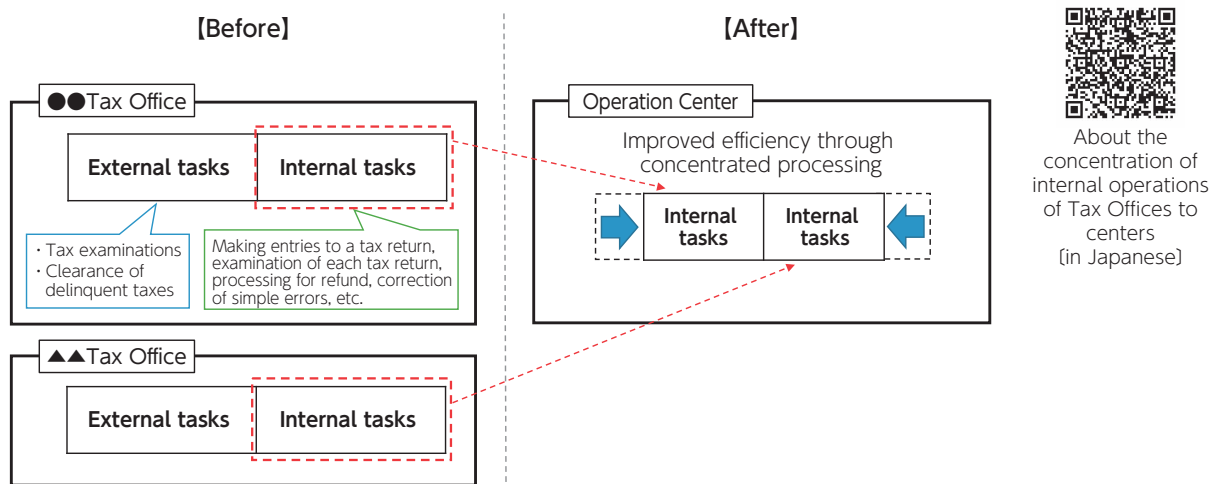
8 Concentration of internal operations to centers

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. We have been expanding the scope of target tax offices, and all tax offices will be covered from July 2026 within the scope.

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.

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.



9 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.

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	2022	2023	2024
Self-assessment income tax	46	48	47
Corporation tax	62	59	54
Consumption tax	87	84	81
Inheritance tax	8	9	10

■ Additional tax amount of field examinations

(Billion yen)

Tax category \ Operation year	2022	2023	2024
Self-assessment income tax	101.5	106.6	113.2
Corporation tax	186.8	210.2	218.7
Consumption tax	169.3	145.4	157.5
Inheritance tax	66.9	73.5	82.4

~ 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 identify taxpayers who are likely to have failed to file 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 the 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).

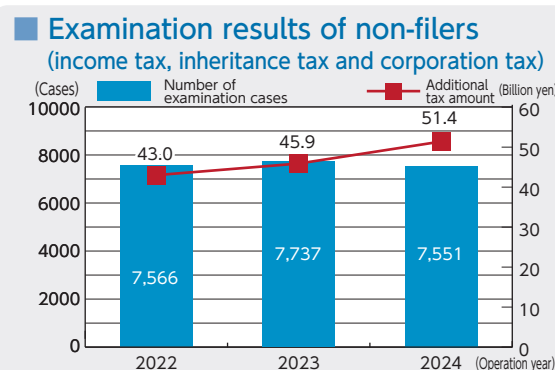
We properly impose taxes on investment profit generated from diversified and globalized asset management conducted in particular by the affluent class. We also actively conduct examinations to accumulate information for the future proper taxation of inheritance tax.

◎ 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 trading card sales using a video streaming service, 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 gold bullion sales, 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.

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

When conducting tax examinations, while thoroughly complying with legally set forth procedures, 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.

(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.

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.

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. ~

It is important to enhance tax corporate governance (hereinafter “tax CG”), to maintain and raise the levels of tax compliance among large companies. Therefore, taking the opportunities of tax examinations on large companies, we at the NTA check the status of their tax CG, while encouraging them to enhance the tax CG level through exchanging opinions between the officers of the competent Regional Taxation Bureau and responsible management of the target company, etc.

Through this initiative, target companies are expected to lower the occurrence risk for inadequate tax processing incidents; and the side of the NTA also could use the status of tax CG in determining the tax risk for each company.

For more details of this initiative, please refer to the “Endeavors to enhance tax corporate governance (for those who are from the corporations under the jurisdiction of Investigation Division)” 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]



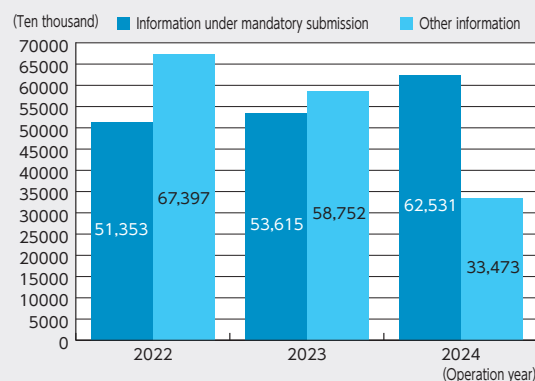
Information concerning
(Self-inspection of
tax returns and self-
audit of tax matters)
[in Japanese]

(3) Collection of data and information, etc.

~ 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 administrative guidance as well as for tax examinations.

Number of information items collected



[Reference] Strengthening information sharing with other ministries and agencies

As part of the diverse information collection activities, the NTA has been closely collaborating with other ministries, agencies, etc.

In recent years, we have been strengthening the ties with the customs for better responding to fraudulent cases of consumption tax refund; and we have been strengthening the linkage with the Immigration Services Agency of Japan for better responding to the challenge of well-ordered and harmonious coexistence with foreign nationals in Japan, as it is an issue for the entire government.

(4) Criminal investigation

~ Pursuing criminal responsibility of malicious tax evaders ~

The objective of tax criminal investigations is to pursue the criminal liability of malicious tax evaders and thereby, through their deterrent effect of “punishing one serves as a warning to all,” contribute to ensuring proper and fair taxation and safeguarding the self-assessment tax system.

In FY2025, we conducted criminal investigations for various cases from a wide scope of industries and businesses including business operators performing business through social media. In addition, we also referred highly malicious cases such as the following: cases involving sophisticated fraudulent methods (fraudulent acts using overseas transactions, cases of illegal hiding of assets overseas); cases of fraudulent refund of consumption tax, which could be regarded as theft of the national treasury funds, etc.

■ 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 FY2025

- The NTA referred cases involving influencers, illustrators, and other business operators who were active on social media and had evaded corporation tax, income tax, and other taxes.
- The NTA referred a case involving an importer and seller of daily necessities that evaded corporation tax by recording fictitious import purchases from overseas corporations in collusion with overseas accomplices.

■ Status of criminal investigations

Fiscal year	Number of cases conducted	Number of cases closed	Number of cases referred to the prosecutor	Total amount of tax evasion cases (referred to the prosecutor)	Amount of tax evasion per case (referred to the prosecutor)
	Cases	Cases	Cases	Million yen	Million yen
2023	154	151	101	11,980 (8,931)	79 (88)
2024	151	150	98	11,270 (8,230)	75 (84)
2025	131	127	82	11,137 (8,390)	88 (102)

※ 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
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
2025	(5) 80	(5) 80	100.0	(2) 6	54	16.1	15

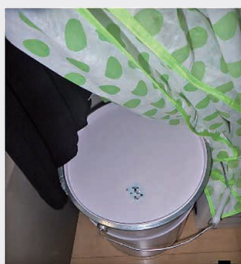
※ 1 Figures in the brackets indicate cases combined with non-tax crimes.

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

◎ Case of a guilty sentence given in FY2025

In this case, the leader of a tax evasion consultancy group was sentenced to 6 years' imprisonment. The person evaded large amounts of corporate tax, income tax, and other taxes by hiding income through such means as recording of fictitious expenses in a corporation under his control, while colluding with multiple taxpayers.

An example of hidden properties found during criminal investigations



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



This drama-style video showcases how the NTA's tax crime investigators strive daily to track down tax evaders.

Check it out!



【Watch the video here】

2 Ensuring tax payment

(1) Establishment of voluntary tax payment

~ Approximately 87.2 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 FY2024, about 88.2 trillion yen of taxes (amount determined for collection) were self-assessed to Tax Offices. Of this, about 87.2 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 payment (Direct debit from your bank account) 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.

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.

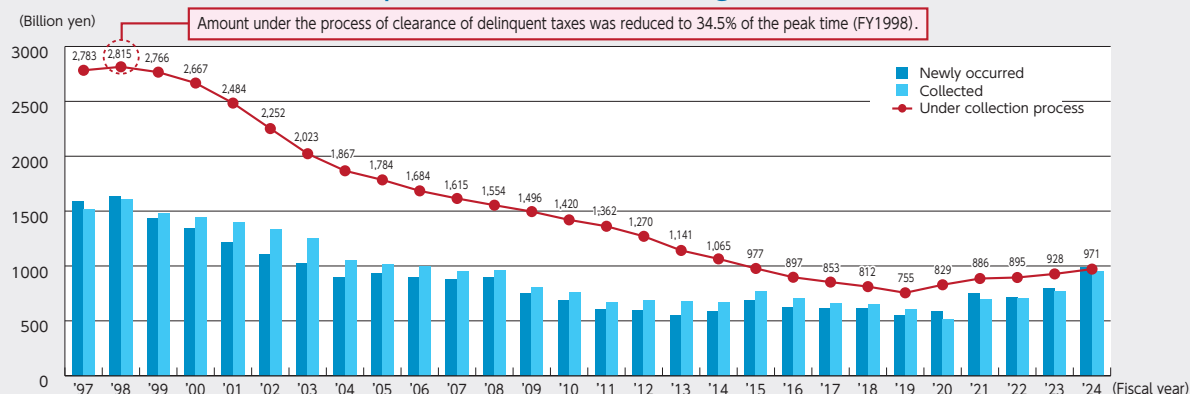
※ Delinquency signifies that the national tax was not paid by due date and a payment demand letter was sent.

(2) Efforts to promote reduction of tax delinquency

~ Amount under the process of clearance of delinquent taxes reduced to 34.5% of the peak time ~

At the end of FY2024, the total amount of delinquent taxes was 971.4 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 970 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, seizure of property, and 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 FY2025

- The NTA accused a delinquent company, as it had hidden its assets by making transaction partners wire the sales proceeds to a deposit account held in the name of its employee.

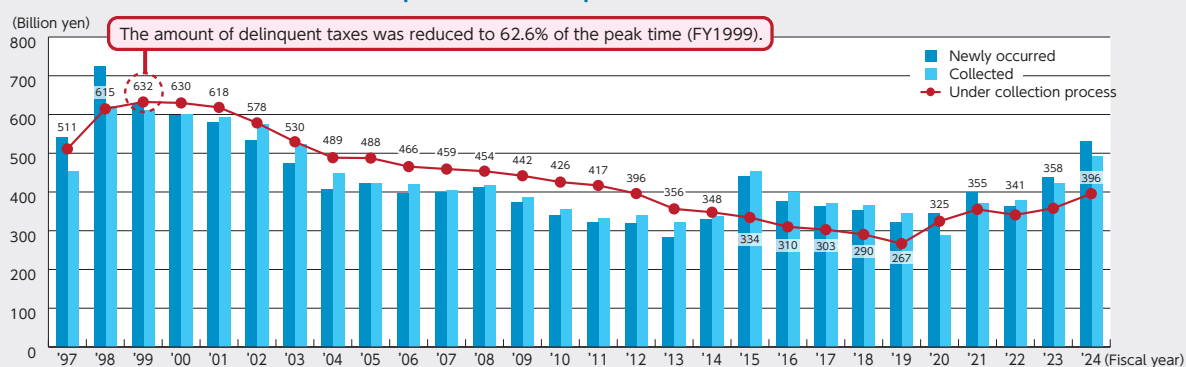
～ Organizational response to difficult-to-handle cases ～

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.

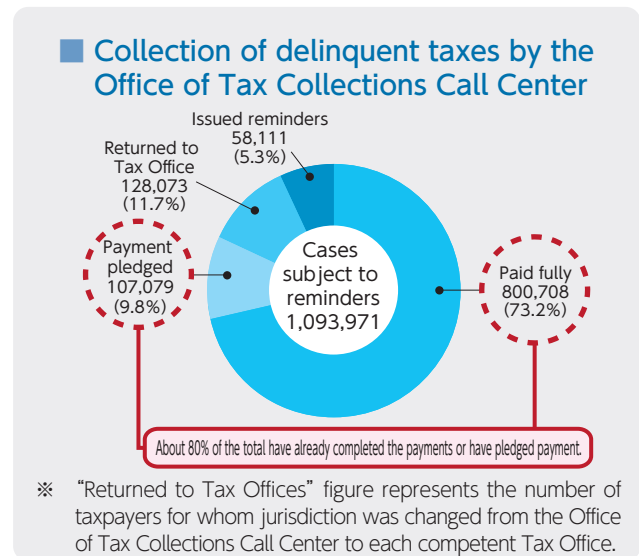
1 If actions such as hiding assets are taken to evade seizure or other disposition for collecting delinquent taxes, up to 3 years in prison or up to a 2.5 million yen fine, or both of them can be imposed.

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 2024 to end of June 30, 2025, the NTA sent demand letters to about 1,090,000 people, as part of the efforts, of which about 800,000 people (73.2%) have already fully paid and about 110,000 people (9.8%) have pledged payment.



(4) Public auctions

~ Sold about 2,200 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 2024 and June 2025, 219 public auctions in total were conducted nationwide. As a result, about 2,200 items (real estate properties, cars, jewelry items, etc.) were sold and the total amount of the proceeds was about 9.5 billion yen.

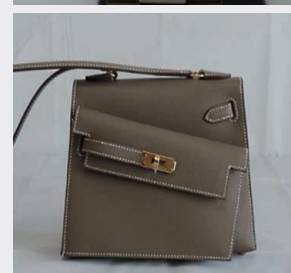
Regarding the list of items to be put subject to a public auction by the Regional Taxation Bureaus throughout Japan and each auction schedule, you can confirm the details in the section of "Public auction information" on the NTA website (<https://www.koubai.nta.go.jp/> (in Japanese)).



Public auction
information
[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.

Examples of properties that were sold through public auction between July 2024 and June 2025



(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 49.73 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 has introduced payment methods that do not require tax payment slips, such as transfer tax payment and direct payment, to improve administrative efficiency. The NTA is also pursuing speedy and efficient refunds by adopting online transfer procedures.

3 Response to fraudulent refunds of consumption tax

～ To protect the trust in the consumption tax system ～

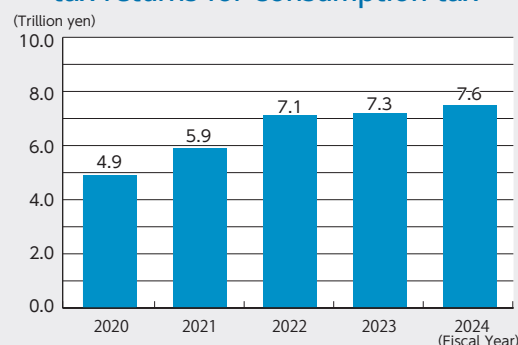
Among the national tax categories, consumption tax is the largest tax category in the amount of revenues.

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 FY2024.

■ Transition in total amount of refund tax returns for consumption tax



(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 5,810 field examinations targeting the individuals and corporations that had applied for refunds of consumption tax, in the period between July 2024 and June 2025; and we secured additional tax collection of about 31.3 billion yen.

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

During the period between April 2025 and March 2026, the NTA referred certain cases including the following:

a case where the entity (that runs export sales of recycled resources) had fraudulently received refund of consumption tax by recording excessive amounts of taxable purchases through pretending that certain machinery and equipment, obtained in fact from overseas in the past, had been purchased from domestic suppliers.

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

Fiscal year	2023	2024	2025
Number of cases accused	16	17	12
Amount of fraudulent refund received (Million yen)	454	304	73

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

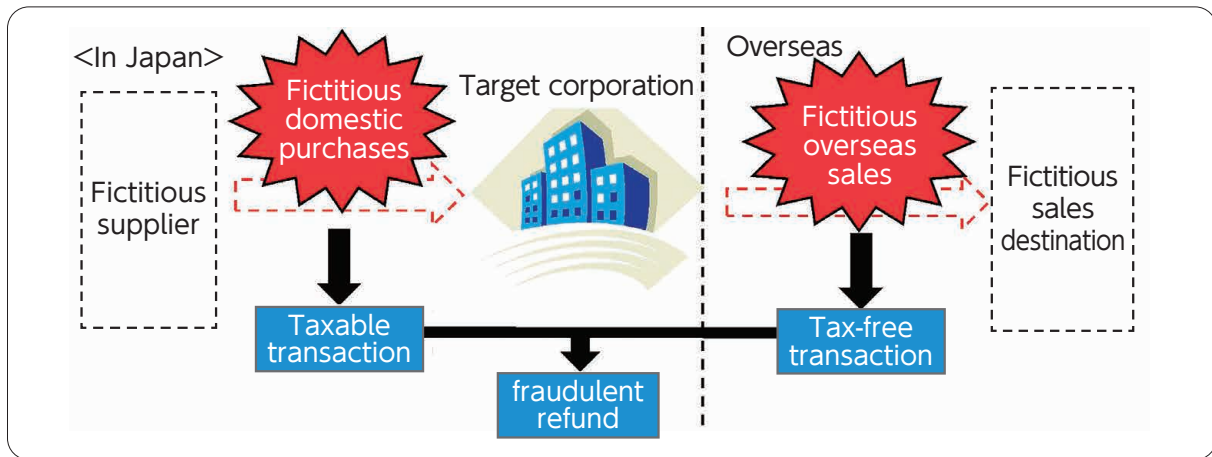
※ 2 The total amount received fraudulently excludes additional taxes and includes refund cases where the refund is yet to be received.

【Reference】 Representative methods of fraudulent refunds of consumption tax

～ There are various fraud methods ～

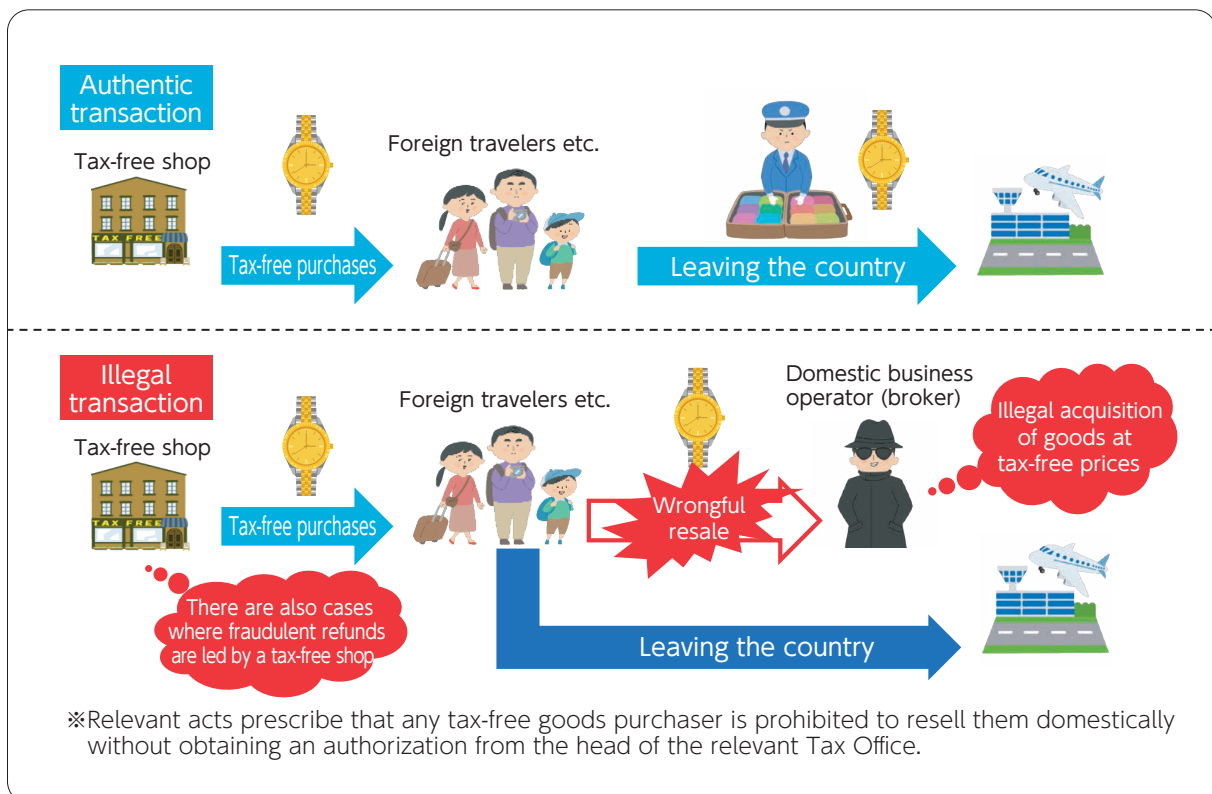
(a) Cases where fictitious domestic purchases and fictitious export sales are recorded

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.



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

1 Background and overview of the revision

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 from November 1, 2026, 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, 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 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.

2 Initiatives for dissemination and PR towards a smooth shift

- "Special site on the Refund Method" has been opened on the NTA website. A pamphlet detailing the Refund Method, Q&A, a video for easy-to-understand explanations, etc. are posted to the site.
- Dispatch of lecturers to briefing sessions hosted by Japan Tourism Agency, industrial associations, or the like



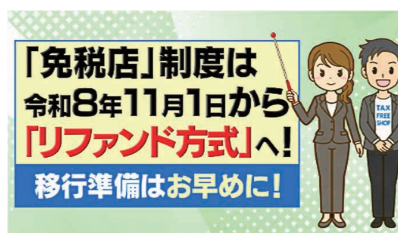
"Special site on the Refund Method (in Japanese)"

■ Pamphlet



[View the pamphlet here]

■ Explanatory video



[Watch the video here]

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 authority.

d. Collaboration with the customs authority

Given various malicious cases using diverse methods, the NTA is strengthening information collaboration with the customs authority, as a response to the cases of fraudulent refund of consumption tax. Also, since the number of seizure cases against gold smuggling and seizure amount have shown an increasing trend in recent years, we are concerned about abuse cases of the consumption tax system in that smuggled gold is traded domestically leading to illegal benefits such as the profits corresponding to the portion of consumption tax. Under such circumstances, collaboration with the customs authority is becoming increasingly important.

[Reference] Further enhancement of controls on gold smuggling by the customs authority

In November 2017, the customs authority formulated emergency measures under the name of “Stop Gold Smuggling,” and in November 2025, comprehensive measures were announced including confiscation of gold as an order by a notice from the competent director-general of customs. As such, the customs authority is promoting comprehensive anti-gold smuggling measures. Regarding gold smuggling, some systematic smuggling schemes are supposed to be used; ultimately, there is a risk that the profits earned from smuggling (including the refund of consumption tax in line with exports) might be used as fund sources for criminal organizations. Looking at such situation, further measures against gold smuggling are urgently required. Therefore, related ministries and agencies are striving to strengthen enforcement, while collaborating with one another.

e. 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 had doubts 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.

[Watch the video here]



【Japanese version】 【With English subtitles】 【With Chinese subtitles】

■ Campaign posters are displayed nationwide at the seven major airports and the seaports that are used by cruise ships.



In cooperation with Customs and Tariff Bureau and the Customs, we displayed “STOP! No resale of duty-free goods” posters during the “Think About Tax Week” at such places as the seven major airports and ports of call for cruise ships nationwide.

In addition, we are conducting awareness-raising activities: for instance, with the cooperation of relevant industrial associations in displaying the campaign posters at storefronts of the duty-free shops.



Website of the NTA Whistleblowing desk

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 and received data, information and other materials to appropriately address international tax avoidance and related issues, 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	2018	2019	2020	2021	2022	2023	2024
Records submitted (Million)	6.92	6.55	6.59	7.26	7.90	8.32	9.23

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	2018	2019	2020	2021	2022	2023	2024
Statements submitted	9,961	10,652	11,331	12,109	12,494	13,243	14,544
Total assets (Billion yen)	3,901.4	4,258.5	4,965.4	5,636.4	5,722.2	6,489.7	8,194.5

c. Statements of assets and liabilities

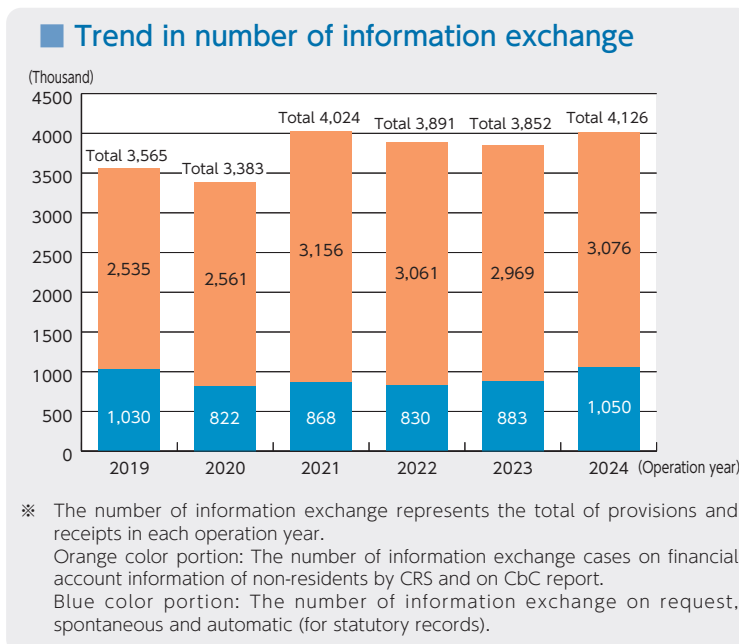
① Those who earn an income of over 20 million yen in the year, and have assets totaling 300 million yen or more or securities, etc. totaling 100 million yen or more as of December 31 in the year, or ② those who have assets totaling 1 billion yen or more as of December 31 in the year are to submit a statement 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	2018	2019	2020	2021	2022	2023	2024
Statements submitted	72,633	72,248	72,215	75,005	74,772	78,801	83,427
Total assets (Billion yen)	86,882.5	93,257.1	99,870.9	105,123.8	108,125.4	125,180.5	142,296.5

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 2026, Japan has 90 tax treaties, etc.¹ in force, which cover 157 jurisdictions).



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 70 jurisdictions have expressed their intention to start CARF-based information exchange 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 2023~June 2024		July 2024~June 2025		July 2023~June 2024		July 2024~June 2025	
	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	19	1,934,804	19	1,858,808	14	403,696	14	231,484
North America and Central & South America	21	153,308	24	106,131	18	36,445	19	28,287
EU and NIS Countries	42	308,300	44	320,968	40	66,389	42	63,608
Middle East and Africa	11	58,876	14	459,467	8	4,252	9	4,655
Total	93	2,455,288	101	2,745,374	80	510,782	84	328,034

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 that a company employee received income, including dividends on shares, through a securities account located overseas, so we investigated the fund management status. As a result, we imposed tax on a large amount of investment income.
- Based on CRS information, the NTA detected that an officer of a domestic corporation holds a large amount of assets in an overseas financial account, 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 that a person with a balance of delinquent taxes (coercive collection from the person'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.

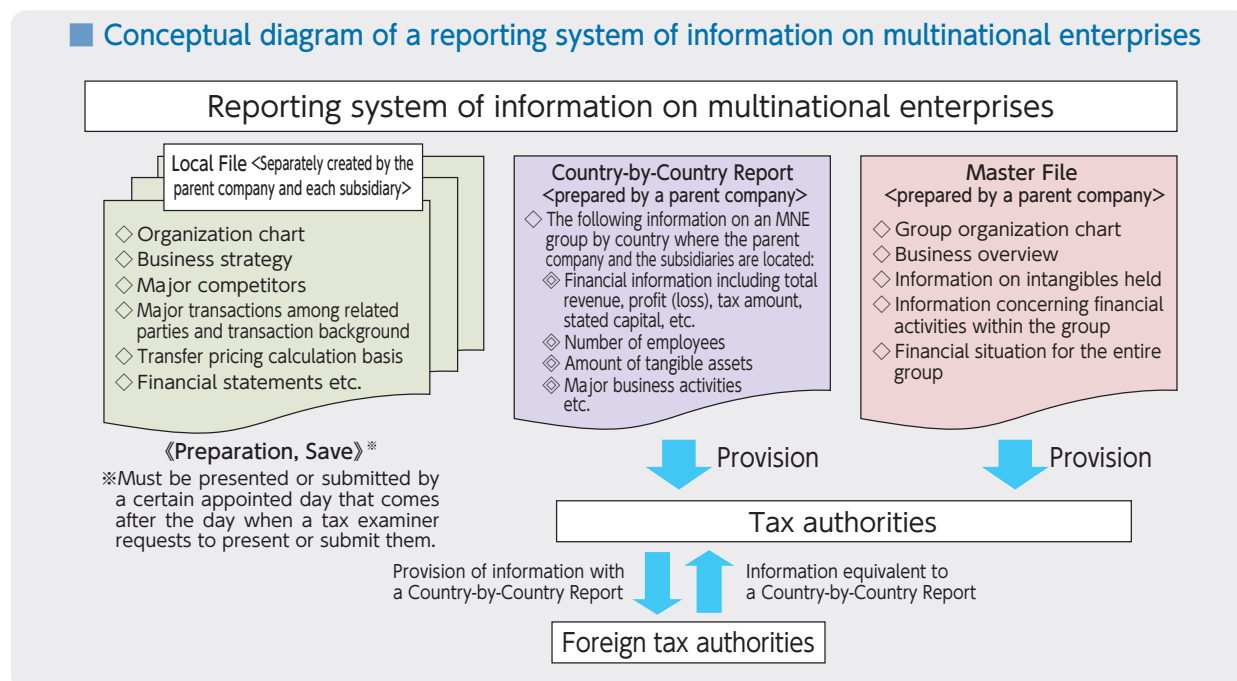
f. Reporting system for information on multinational enterprises

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 2024, the NTA received information on 1,875 groups from the tax authorities of 57 jurisdictions and provided information on 981 groups to the tax authorities of 75 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



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

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.

the Regional Taxation Bureaus and the Tax Offices. In addition, particularly regarding the taxpayers who are recognized to hold a large amount of assets 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 kinds of information by managing the target taxpayers together with the related persons 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 jurisdictions including emerging and developing countries. Therefore, “Inclusive Framework on BEPS” has been established by the OECD. In recent years, the members have been discussing the Two-Pillar Solution to address the tax challenges arising from the digitalization of the economy (Pillar One: Reallocation of taxing rights to market jurisdictions with respect to a share of the profits of multinational enterprises (MNEs) with global turnover above EUR20 billion and profitability above 10% [Amount A], and Simplified and streamlined application of the transfer pricing rules [Amount B.]; Pillar Two: Global Minimum Tax which ensures taxation up to the internationally agreed minimum tax rate of 15% for MNE Groups with annual revenue of EUR750 million or more), and the agreed content of Amount B was incorporated into the OECD Transfer Pricing Guidelines. Additionally, regarding Pillar Two, the Model Rules and administrative guidance for introducing the 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 took effect in April 2026).

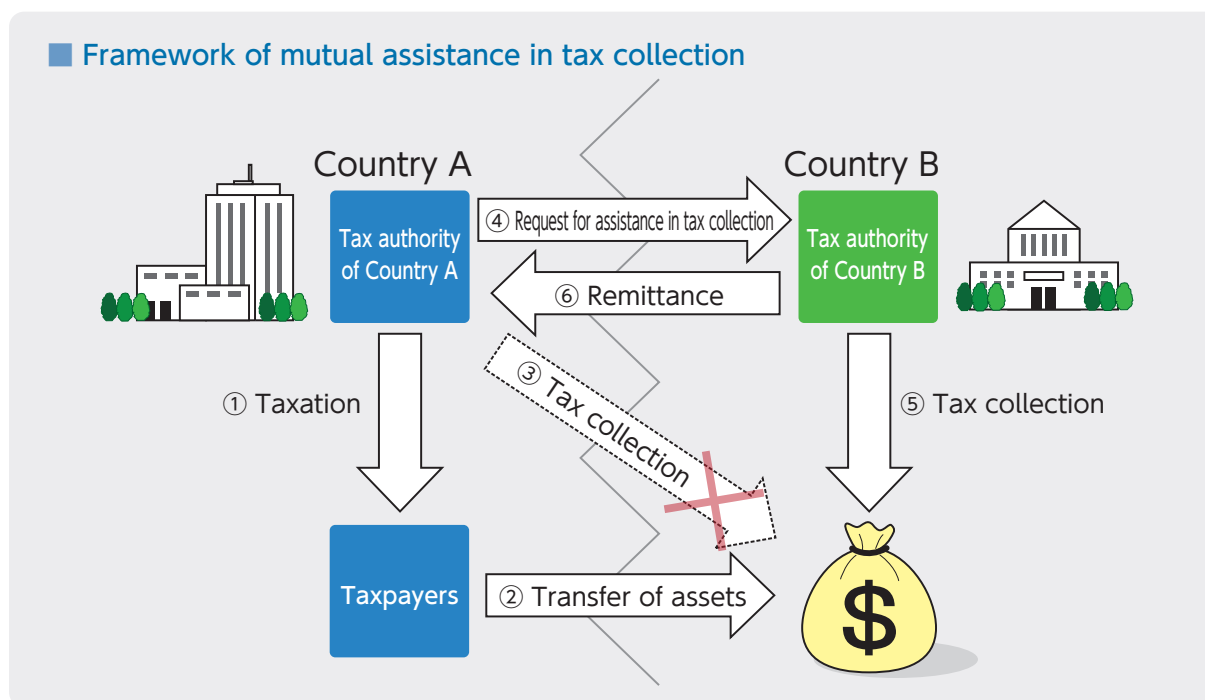
In addition, regarding exchange of information under tax treaties, etc., legal system and implementation status in each jurisdiction are being mutually assessed at the “Global Forum on Transparency and Exchange of Information for Tax Purposes” (established by the OECD). Also, at the “Joint International Taskforce on Shared Intelligence and Collaboration (JITSIC)” of the “OECD Forum on Tax Administration (FTA),” its 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.



【Watch the video here】

c. Mutual Agreement Procedure (MAP)

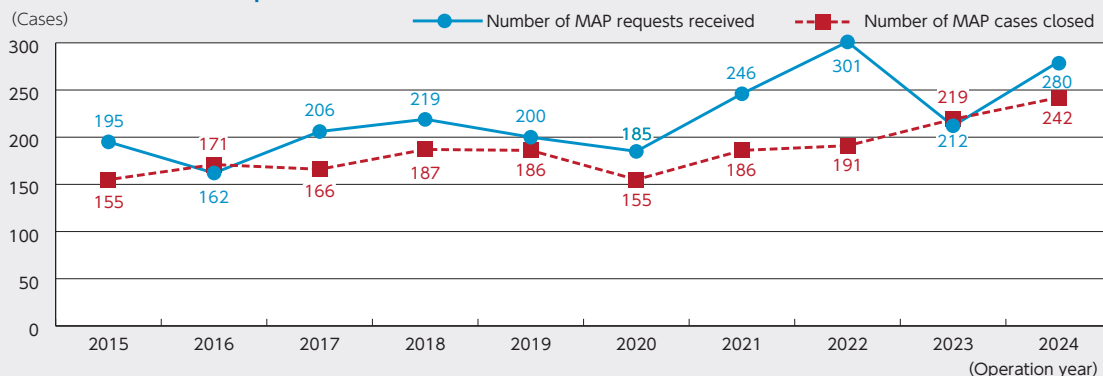
When a taxpayer makes a request regarding international double taxation arising from transfer pricing adjustments or others, the NTA enters into Mutual Agreement Procedure (MAP)² with relevant foreign tax authorities based on the provisions of applicable tax treaties to resolve such double taxation. In addition, the NTA enters into MAP for Advance Pricing Arrangement (APA)³ in view of the predictability for taxpayers and the proper and smooth administration of the transfer pricing taxation⁴.

The NTA makes every effort to resolve the MAP cases appropriately and promptly. Specifically,

- 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 147 jurisdictions including Japan (as of June 1, 2026).
- ² “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.
- ³ “Advance Pricing Arrangement (APA)” means the advance confirmation by a tax authority on taxpayer’s method for calculating the arm’s length price.
- ⁴ 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.

we have been ensuring the adequate number of staff and establishing cooperative relationships with relevant foreign tax authorities for swift and smooth MAP negotiations¹.

■ Number of MAP requests received and MAP cases closed



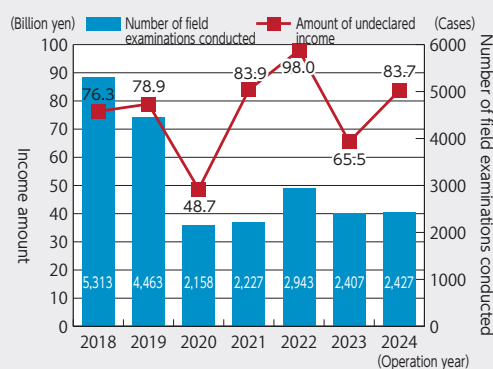
※ "Number of MAP requests received" consists of such requests from taxpayers and /or from foreign tax authorities.

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

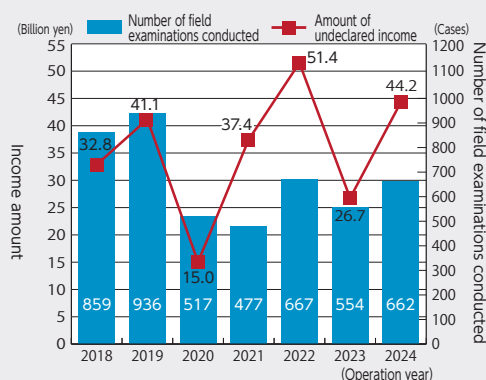
~ Handling of asset-hiding cases and tax avoidance acts ~

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.

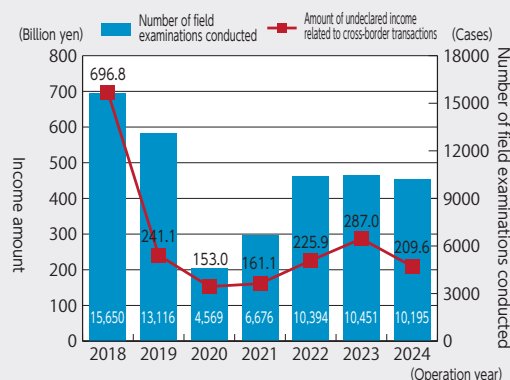
■ Actual number of income tax examinations carried out against the affluent class



■ 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



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

- Targeting an entity who had received officer remuneration and dividends from a foreign corporation, we conducted an examination. As a result, we found that the entity was a resident in Japan (non-permanent resident) and it ended up with imposing tax on the entity.
- Targeting a company that was engaged in export transactions overseas, we conducted an examination while using information exchange requests to the relevant foreign tax authorities. As a result, we found that the entity had excluded certain export sales from its tax returns.

¹ During operation year 2024, we had 45 MAP meetings totaling 152days.

～ 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 of 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 FY2025, we gave lectures on the tax system and the tax administration of Japan through dispatching our officials to the Philippines, Vietnam, and Malaysia.

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 FY2025, we dispatched our officials to the Philippines and Vietnam.

2 Trainings conducted in Japan

(1) International Seminar on Taxation (ISTAX)

This is the seminar for tax officials from multiple 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 on tax administration 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 FY2025, 13 students in total, enrolling in graduate schools of National Graduate Institute for Policy Studies and Keio University, participated in this course.

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

Fiscal year		2021	2022	2023	2024	2025
International Seminar on Taxation (ISTAX) (General)	Countries	14	3	8	11	13
	Participants	14	3	8	12	15
International Seminar on Taxation (ISTAX) (Advanced)	Countries	10	5	8	10	7
	Participants	10	5	8	11	9
Country-Focused Training Courses	Countries	2	4	4	6	4
	Participants	136	355	61	53	38
International Taxation	Countries	6	4	8	8	7
	Participants	11	6	8	8	9
Practicum at the NTA	Countries	8	5	7	9	11
	Participants	9	6	13	17	13

※ Including online courses from FY2021 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 20 times in total including those held online by the end of FY2025.

(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 member countries and 16 non-OECD countries and regions (as of May 2026) to share their knowledge and experience in a wide range of fields of tax administration. The 18th meeting was held in South Africa in November 2025, where the commissioners exchanged their opinions on such subjects as improving taxpayer convenience through DX, encouragement of voluntary tax payment, combating tax crimes, implementation of the Global Minimum Tax, roles of tax certainty, etc.

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

SGATAR is a forum that brings together the heads of tax authorities from 19 countries and regions in Asia-Pacific to discuss cooperation and share knowledge in the region.

In September 2025, the 54th SGATAR meeting was held in Australia, where opinions were exchanged on responses to tax crimes, AI utilization in tax administration, etc.

c. Task Force on Tax Crimes and Other Financial Crimes (TFTC) meetings

The TFTC is an international forum focused on combating tax crimes and other financial crimes from an operational perspective. It is composed of high-level officials responsible for tackling tax and financial crimes from 71 jurisdictions, including all 38 OECD member countries (as of October 2025), as well as representatives from international organizations.

In May 2024, the Director of the Large Enterprise and Criminal Investigation Department of the National Tax Agency's Investigation Bureau (currently Deputy Commissioner for International Affairs)

became the first TFTC Chair from a non-Western jurisdiction. Since then, he has led strategic and inclusive initiatives, taking into account both geographical and gender balance.

At the October 2025 meeting, participants discussed the latest trends in tax and financial crime, shared knowledge and effective investigative practices relating to crypto-assets and the use of artificial intelligence, and emphasized the importance of strengthening cross-border and inter-agency cooperation.

d. Global Forum on Transparency and Exchange of Information for Tax Purposes (GF)

GF is a forum established by the OECD, for the purpose of securing tax transparency and ensuring effective implementation of information exchange among tax authorities. As of May 1, 2026, it had 173 participating countries and regions including some non-OECD members. GF is endeavoring to pursue the following: mutual assessment about the legal framework for information exchange and its implementation status in each country; support for developing countries to strengthen their capabilities, etc.

In its 18th Plenary meeting held in India in December 2025, reports on the implementation of the exchange of information on request in various jurisdictions including Japan were approved and published. In addition, delegates recalled the significant benefits of the CRS to date and confirmed the expansion of the network for information exchange based on the CARF.

Column

3

Hosting Asia Initiative High-Level Meetings in Tokyo

1 Overview of Asia Initiative (AsI)

Launched by GF in November 2021, AsI is a regional program aimed at promoting information exchange among tax authorities as well as expanding cooperation in the tax field within the Asian region.

From January 2026, Japan is serving as the co-chair country for this initiative for two years.

2 10th High-Level Meeting of AsI held in Tokyo

In June 2026, the 10th high-level meeting of this initiative was held in Tokyo, in which tax authority officials of the AsI member countries and invited countries as well as relevant staff of international institutions participated.

As the meeting marked the 5th anniversary of the establishment of the AsI, both past results and the direction of future activities were discussed. Also, there were discussions on the exchange of information under tax treaties as well as on automatic exchange of information based on international frameworks, etc. On the final day, the statement of outcomes of the meeting was announced.

The NTA will continue to make proactive efforts to strengthen cooperation among tax authorities, while getting involved in the activities of GF and AsI.

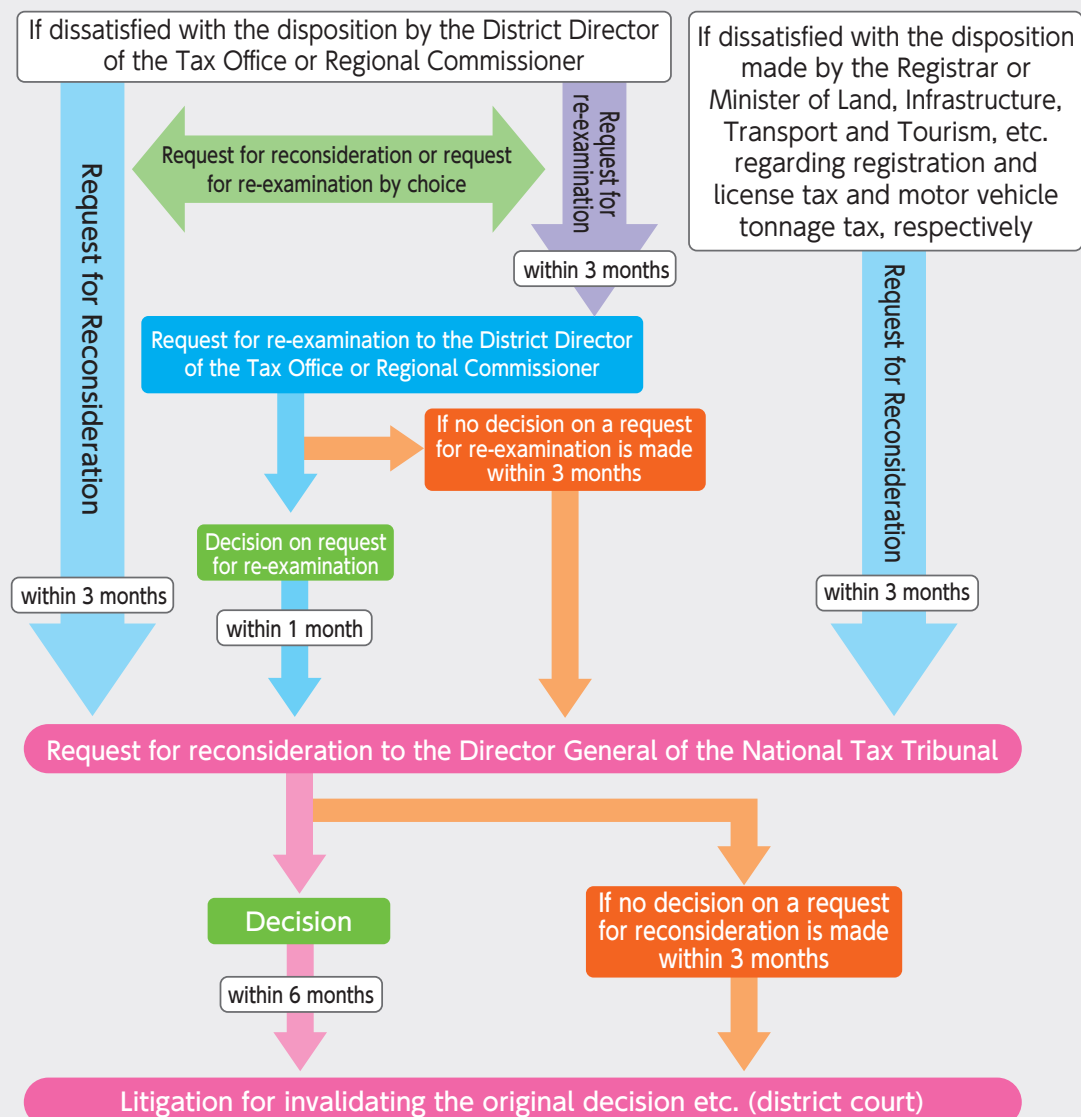


~ The request for review system for national tax ~

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. ~

(1) 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 FY2025: 99.8% of requests for re-examination were closed within 3 months. 1,448 re-examinations were requested in FY2025 (1,370 on taxation and 78 on tax collection). Of these, 8.0% of taxpayer claims were approved in whole or in part.

(2) Request for reconsideration

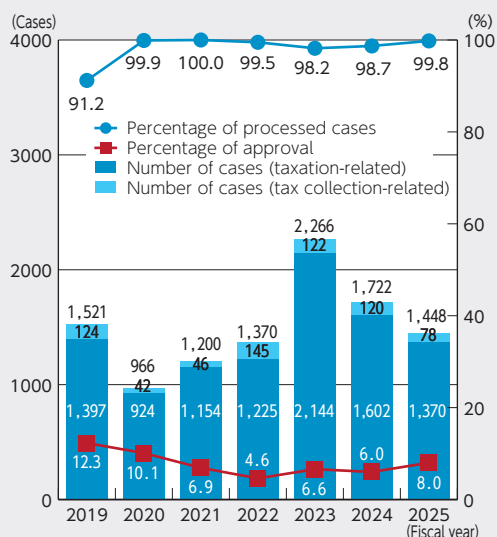
- **Target** The NTA and the National Tax Tribunal have set the standard length of deliberations for a request for reconsideration to 1 year and are striving to finish processing requests for reconsideration within 1 year in principle.
- **Result** Results in FY2025: 98.8% of requests for consideration were closed within 1 year. There were 3,128 requests for consideration in FY2025 (2,907 on taxation and 221 on tax collection). Of these, 7.2% of taxpayer claims were approved in whole or in part.

(3) Litigation

For litigation, 201 cases were closed in FY2025 (179 on taxation, 17 on tax collection, and 5 on the National Tax Tribunal). Of these, 4.0% 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]).

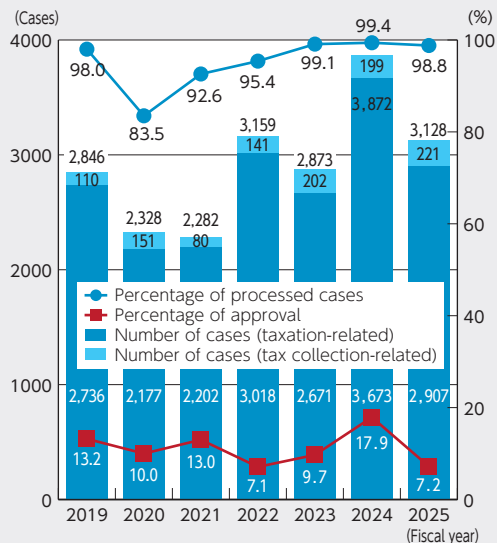
■ Percentage of processed requests for re-examination within 3 months, and number of processed requests for re-examination



※ 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 ensuing 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]

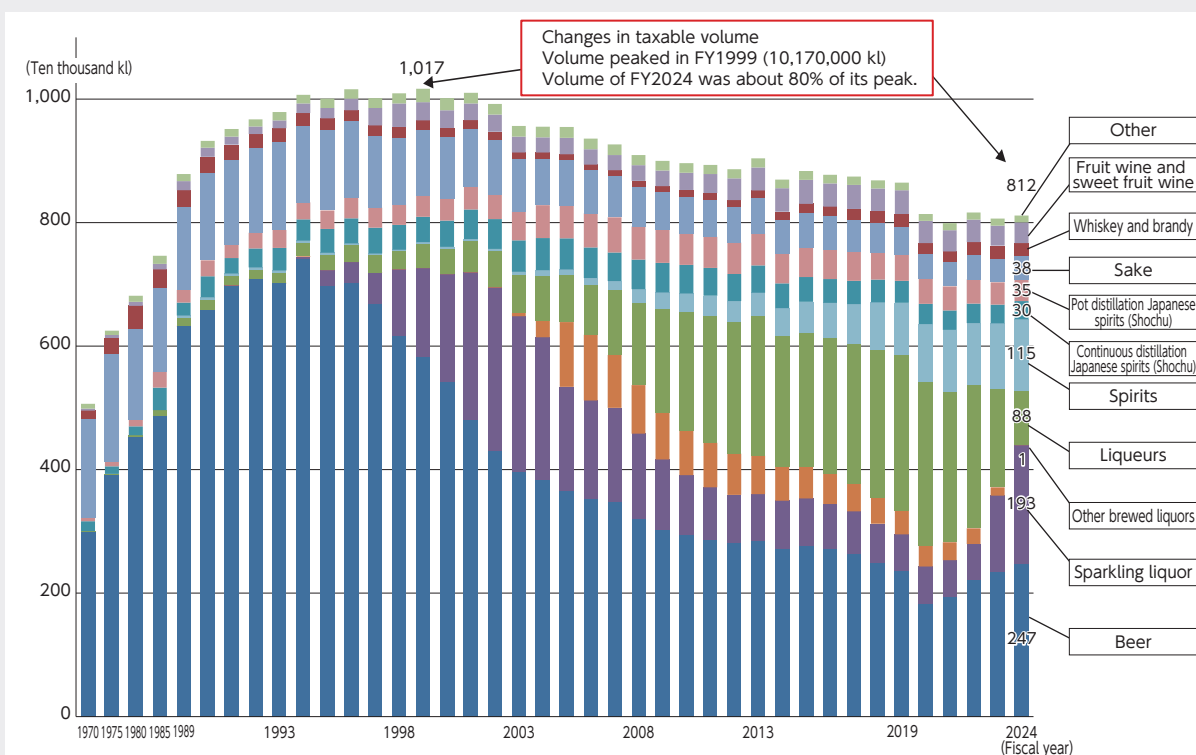
1 Situation of Liquor Industry

(1) Situation of domestic market

～ Domestic market is on a shrinking trend ～

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



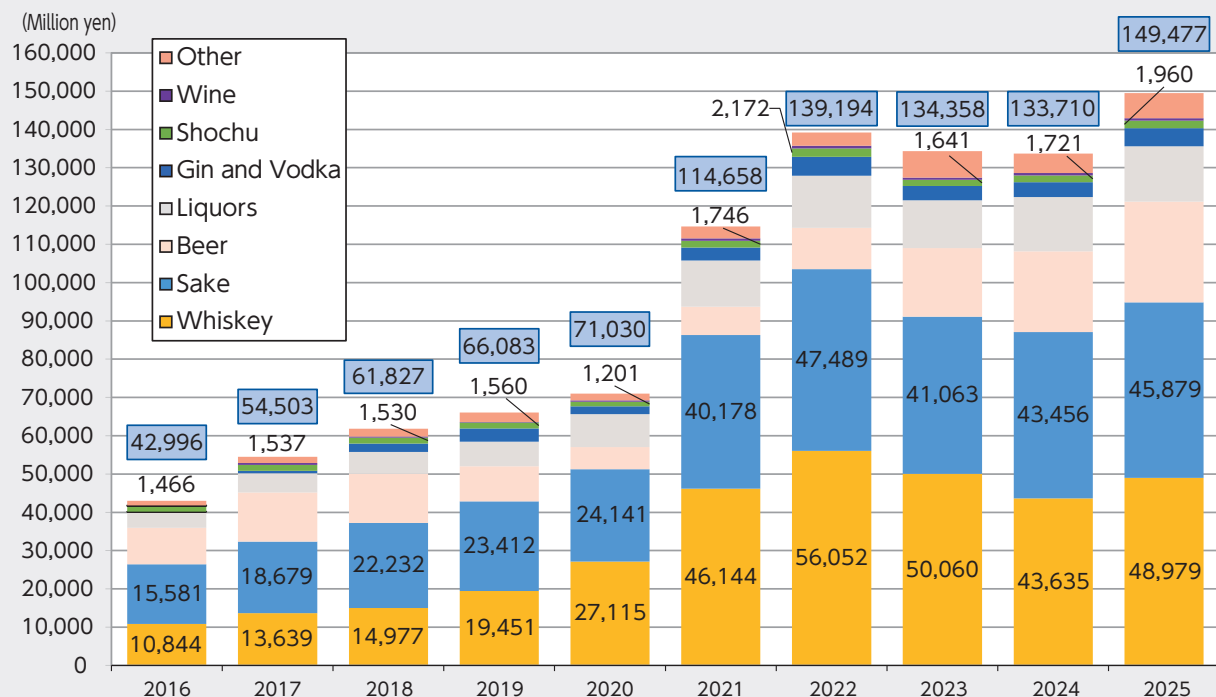
※ “Other” includes “Spirits” in 1985 and before.
(Source: National Tax Agency Annual Statistics Report)

(2) Situation of the Japan-made liquor exports

～ In 2025, exports reached a record high ～

In 2025, Japan-produced liquor exports amounted to 149.5 billion yen (11.8% increase over prior year), reaching a record high.

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



Source: "Foreign Trade Statistics" by the Ministry of Finance (2025 figures were compiled using the data as of March, 2026)

2 Efforts of the NTA

(1) Promotion of the liquor industry

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.

～ Bring Japanese sake to overseas markets ～

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 value, etc. are set for each item. We help the producers cultivate sales channels and raise the visibility for Japan-produced liquor products with emphasis on the three priority items.

a. Support for cultivating overseas sales channels for Japan-produced liquor products

To further help cultivate overseas sales channels for Japanese liquor makers, we participate in large-scale overseas trade EXPOs, helping them in trade negotiations and trying to improve their product visibility through seminars. In addition, we place liquor export coordinators in various foreign countries and regions, for attending trade meetings with overseas buyers and for providing local information to Japanese liquor business operators. (Regarding liquor export coordinators, please refer to the "Placement of liquor export coordinators" section on the NTA website.)



Scene from a large EXPO



Trade meeting with overseas buyers



About the placement
of liquor export
coordinators
(in Japanese)

About the NTA

Digital Transformation
for Tax Administration

Enhancement of Services
for Taxpayers and Efficiency
of Tax Administration

Proper and Fair
Taxation and Collection

Remedy for
Taxpayer Rights

Liquor
Administration

Ensuring Proper
Administration of Services
by CPTAs

Implementation of
Results Evaluation
(Evaluation of Policies)

Statistics

b. PR for attractiveness of Japanese liquor

(a) Enhancing visibility

We are implementing promotion for Japan-produced liquor products at the Japan House and inviting overseas liquor specialists to sake breweries.

(b) 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.

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 has been 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.



"Traditional knowledge and
skills of sake-making with koji
mold in Japan" poster



"Traditional knowledge and skills of sake-making
with koji mold in Japan" PR video



UNESCO Intangible
Cultural Heritage
Feature page for
"Traditional knowledge
and skills of sake-making
with koji mold in Japan"

※For details on our event information 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.

(c) Initiatives demonstrated on the site of Osaka EXPO 2025

On the site of Osaka EXPO 2025, the NTA provided visitors with the opportunities to enjoy the tasting for Japan-produced liquor products, and conducted PR activities using some infographic posters such as the "Traditional sake making," "Map of sake breweries," and "Geographical Indication (GI)" at the exhibition booth.

A lot of foreign visitors from around the world came to our booth and highly appreciated the tasting event. There were many visitors who took the pamphlets printed in foreign languages home. Also, the booth scenes were shared through SNS. This way, we succeeded in raising the visibility levels for Japan-produced liquor products.



Liquor tasting experience at EXPO Messe



Festival Station

c. Enhancing brand value for Japan-produced liquor products

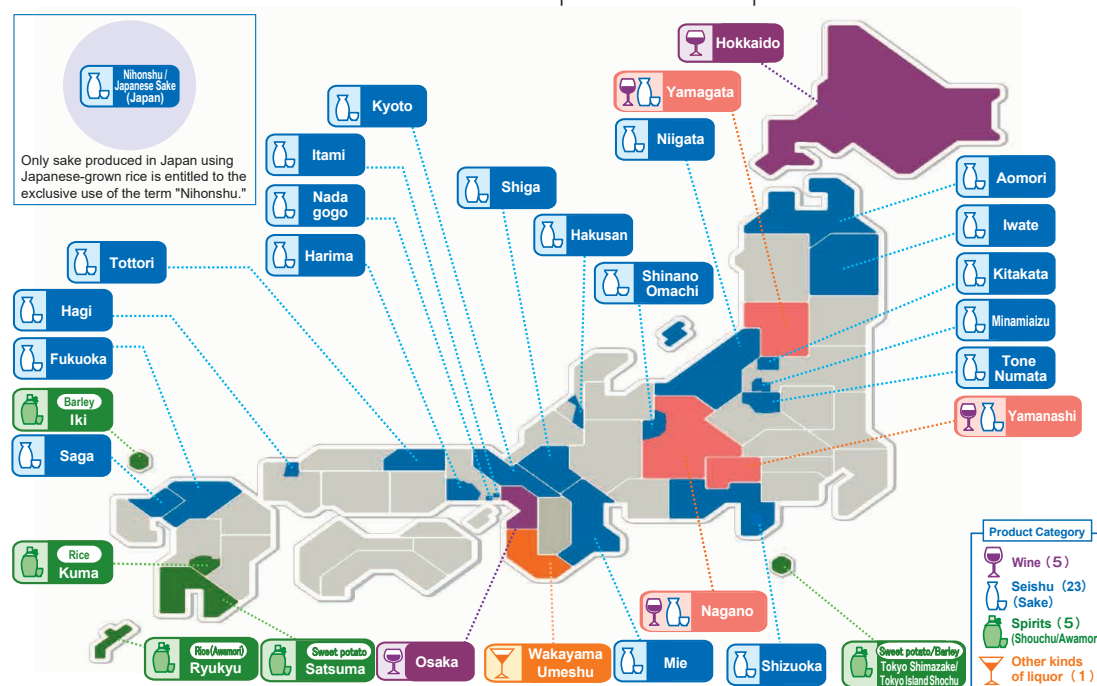
~ Expanding usage of Geographical Indications (GI)¹~

We are engaged in implementing GI designation and promoting GIs and the GI system, from the perspective of enhancing brand value of liquor products in Japan and overseas. As part of these efforts, we are producing pamphlets and hosting relevant events such as startup events and seminars (For the latest designation status, see the "information on GIs protected in Japan" on the NTA website).



Information on GIs
protected in Japan
(in Japanese)

Information on GIs protected in Japan



¹ Under the Geographical Indication (GI) system, in the case that the characteristics 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).

■ Information provision through SNS

Official account of Office of Liquor Business Development, International Promotion and Negotiations National Tax Agency on Instagram

@kokuzei.syurui.yusoku_official

It disseminates information on Japan-produced liquor products, with emphasis on “Traditional sake making” and GI (Geographical Indication).



Instagram
(account for
disseminating liquor
product information)



d. Subsidies for liquor business operators

For differentiating products and raising their added-value, we are helping liquor business operators foster brands, create new products, pursue overseas deployment, and hold sake brewery tourism events; we are also helping further expand exports for Japan-produced liquor products, pursue structural reforms for the liquor industry, and promote its sound growth.

Subsidies for liquor business operators

- Subsidy for liquor industry promotion and support projects (¥1.5 billion)

Supplementary budget for FY2025: ¥900 million
Budget for FY2026: ¥600 million

The subsidy is aimed at helping liquor business operators pursue proactive initiatives such as follows: promote branding for Japan-produced liquor products, promote overseas deployment like cultivation of external demand (inbound promotion in foreign countries), cultivate new markets whether domestically or overseas, etc.; also, as a result of the foregoing, it is aimed at helping expand exports for Japan-produced liquor products, promote management reforms and structural changes of the liquor industry, and promote sound growth of the liquor industry.

Past implementation status

Budget category	Subsidy name	Budget amount	Number of applications received	Number of applications adopted
Budget for FY2025	Subsidy for liquor industry promotion and support projects	¥600 million	532	240
Supplementary budget for FY2024	Subsidy for liquor industry promotion and support projects	¥700 million		
Budget for FY2024	Subsidy for liquor industry promotion and support projects	¥600 million	319	133
Supplementary budget for FY2023	Subsidy for projects to help pursue overseas deployment for Japan-produced liquor products	¥700 million	250	111
Budget for FY2023	Subsidy for projects to help cultivate new markets	¥600 million	270	155
Second supplementary budget for FY2022	Subsidy for projects to help pursue overseas deployment for Japan-produced liquor products	¥700 million	189	103
Budget for FY2022	Subsidy for projects to help pursue overseas deployment for Japan-produced liquor products	¥700 million	160	105
Supplementary budget for FY2021	Subsidy for projects to help cultivate new markets	¥800 million	313	222
Budget for FY2021	Subsidy for projects to help pursue overseas deployment for Japan-produced liquor products	¥700 million	230	109
Third supplementary budget for FY2020	Subsidy for projects to help pursue structural reforms for liquor industry	¥600 million	451	156

*Number of applications adopted includes the number of applicants who declined the adoption

Past implementation status (as of March 2026)



Initiative examples that
used subsidies for liquor
business operators
[March 2026 version]
[in Japanese]

e. 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 Great East Japan Earthquake, we will keep requesting the relevant governments to abolish those restrictions.

In addition, 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.

f. Technical Support

(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), 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.

Column

4

Sake and Shochu Awards held at respective Regional Taxation Bureaus nationwide

Japanese sake and shochu are produced by applying alcoholic fermentation to the raw materials such as rice, where interaction of certain microorganisms (like koji and yeast) is instrumental. In the process, sophisticated technology is required to adequately control the impact of each year's climate and raw material quality. Aiming to further enhance such technology, each of the Regional Taxation Bureaus/Office in the whole Japan from time to time holds "Sake and Shochu Awards" targeting the Japanese sake and shochu products manufactured by the breweries under its jurisdiction.

In Sake and Shochu Awards, targeting the top-notch liquor products created by each maker using its unique liquor making technology, their quality is compared in the sensory evaluation process, and awards are given to the makers of excellent technology. Also, component analysis is carried out for the products, and the results thereof are returned to respective makers. We are aware this step contributes to improving the manufacturing technology and the liquor product quality; and ultimately to sound growth of the liquor industry.

Respective division covering Sake and Shochu Awards is structured depending on the regional characteristics. For example, regarding Japanese sake, they sometimes have separate sections for ginjo sake, junmai sake, and warmed sake respectively. In addition, since the Regional Taxation Bureaus in Tokyo, Fukuoka, and Kumamoto are in the areas where shochu manufacturing is prosperous, each of them has Authentic Shochu Division. Also, the Okinawa Regional Taxation Office holds awamori-dedicated Sake and Shochu Awards.



A scene from sensory evaluation



Results of Sake and Shochu Awards held at each Regional Taxation Bureau

(b) Support for 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)

As the technical backbone of the NTA to fulfill its mission, the National Research Institute of Brewing (NRIB, an independent administrative agency) is conducting advanced analyses and appraisals for alcoholic beverages. In addition, it is pursuing the following: "Research activities for enhancing the added value and diversifying the range of alcoholic beverages (e.g., research on raw materials and production methods, the relationship between human preference and quality of products, and compositional characteristics of Japanese distilled spirits)" to support the expansion of exports of Japan-produced alcoholic beverages, and "Research activities for clarifying the characteristics of microorganisms and raw materials used in production of alcoholic beverages" to strengthen the technological foundation.

In addition, for the inheritance of traditional sake brewing and the promotion of the alcoholic beverage industry, NRIB has provided training courses for the production of alcoholic beverages and conducted Sake and Shochu Awards for more than 100 years since the Meiji Period, fostering technical personnel engaged in alcoholic beverage manufacturing.

Moreover, as the only national research institute in Japan, NRIB works closely with the Offices of Analysis and Brewing Technology of the Regional Taxation Bureaus to promote accurate scientific knowledge about Japanese alcoholic beverages and provide clear and accessible information both in Japan and abroad.

g. Measures for small-and medium-sized 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 institutions of 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.

Responses to current challenges facing the liquor industry

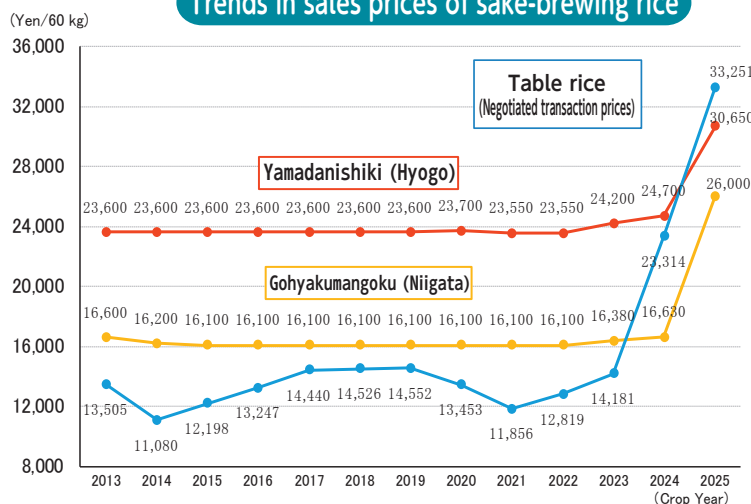
1 Response to soaring rice prices

In FY2025, Following the continued rise in table rice prices that began in FY2024, prices of sake-brewing rice also rose sharply. In addition, the production volume of sake-brewing rice declined as some sake-brewing rice farmers shifted to growing table rice. As a result, difficulties arose in procuring sake-brewing rice, having a significant impact on sake breweries' operations. In light of these circumstances, the NTA has worked to publicize and promote the use of various support measures available to sake breweries. Specifically, these measures include:

- "Emergency Credit Guarantee Program in Response to Soaring Rice Prices" provided by the Japan Sake and Shochu Makers Association, and loan programs offered by the Japan Finance Corporation
- Support for sake breweries through the use of the "Temporary Grant for Focused Support of Local Revitalization in Response to Rising Prices" provided by local governments

In addition, as a measure to secure sufficient sake-brewing rice from FY2026 onward, the NTA supports initiatives by sake brewers' associations and other organizations aimed at strengthening collaboration between sake breweries and sake-brewing rice farmers (under the FY2025 supplementary budget).

Trends in sales prices of sake-brewing rice



Liquor business operators affected by soaring raw material rice prices
[in Japanese]

Note 1: The prices of sake-brewing rice are the sales prices of first-grade rice, based on information obtained from the Japan Sake and Shochu Makers Association.

Note 2: Table rice prices (negotiated transaction prices) are the annual average prices of first-grade rice from the beginning of marketing through October of the following year (for the 2025 crop, preliminary figures from the beginning of marketing through April 2026). The prices include packaging and transportation costs, but exclude consumption tax equivalent amounts.

(Source) "Situation Surrounding Sake-Brewing Rice" (Prepared by MAFF, May 2026)

2 Responses to the U.S. tariff measures

The U.S. is one of the major export destinations for Japan-produced liquor products. However, tariff measures introduced since April 2025 have resulted in liquor products exported from Japan to the U.S. being subject to higher tariff rates than before, raising concerns about the potential impact on exports.

In August 2025, in light of the Prime Minister's instruction, the NTA held briefing sessions at Regional Taxation Bureaus nationwide for liquor business operators engaged in efforts to export liquor products to the U.S. The NTA also held opinion-exchange meetings in each regional block jointly with the Ministry of Economy, Trade and Industry (METI) and the Ministry of Agriculture, Forestry and Fisheries (MAFF), and worked to alleviate business operators' concerns and identify their needs. In addition, the NTA is expanding support for exhibiting at large-scale trade fairs and prioritizing applications under subsidy programs for liquor business operators, thereby supporting efforts to develop sales channels in various countries, including the U.S., and diversify export destinations. The NTA will continue to provide support tailored to the needs of liquor business operators.



A scene from an opinion exchange meeting jointly held by the NTA, METI, and MAFF in the Hokkaido block



Liquor business operators affected by the U.S. tariff measures
[in Japanese]

(2) Establish a fair trade environment, respond to other social requests

a. Establishment of a fair-trading environment for liquor products

The NTA legislated and announced the “Standards for the Fair Trading of Liquor¹” (hereinafter the “Standards”; revised in March 2022) in March 2017, based on the Act on Securing Liquor Tax and on Liquor Business Associations; and 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 further disseminating the Standards and promoting relevant enlightenment as well as of sending inquiry documents for the purpose 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.

b. 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 third plan, from April 2026 to March 2031) 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 is implementing initiatives for preventing occurrence of health problems due to alcohol in collaboration with relevant institutions and industry associations.

(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 institutions and the industrial associations.



Awareness Poster
(for Display at Government Offices
and Other Public Institutions)



Awareness Poster
(for Display in Stores)

(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 2026, 82,513 persons were registered as CPTAs, and there were 5,287 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, including Digital Transformation for Tax Administration, the document attachment system, tax assistance programs such as free tax consultations, and tax education.

(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. have strengthened their consultation systems by establishing the "Digital Consultation Desk." They are also 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 including training seminars and briefing sessions on disciplinary oversight, 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 conduct CPTA services without a license, we strictly deal with them including referring cases to the prosecutor.

■ Number of training seminars, etc. held on disciplinary oversight

Fiscal year	2021	2022	2023	2024	2025
	1,030	1,152	1,193	1,178	1,156

■ Number of disciplinary actions against the CPTAs etc.

Fiscal year	2021	2022	2023	2024	2025
Cases	21	13	38	64	40

■ Number of examinations of CPTAs etc. conducted under the Certified Public Tax Accountant Act

Fiscal year	2021	2022	2023	2024	2025
Cases	2,364	2,854	3,210	3,319	3,667

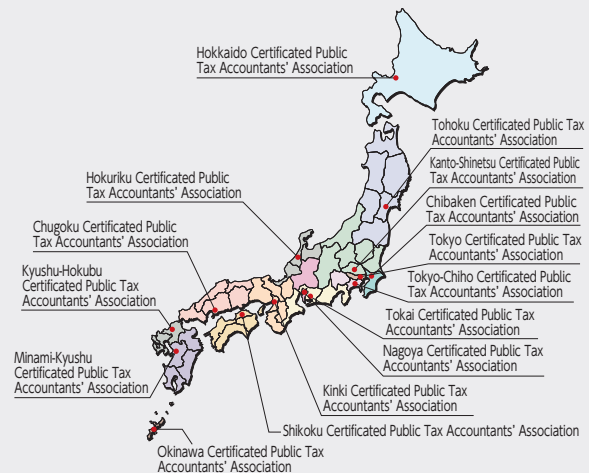
CPTAs' Associations and Japan Federation of CPTAs' Associations

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 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.



The Japan Federation of Certified Public Tax Accountants' Associations website
[in Japanese]



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).

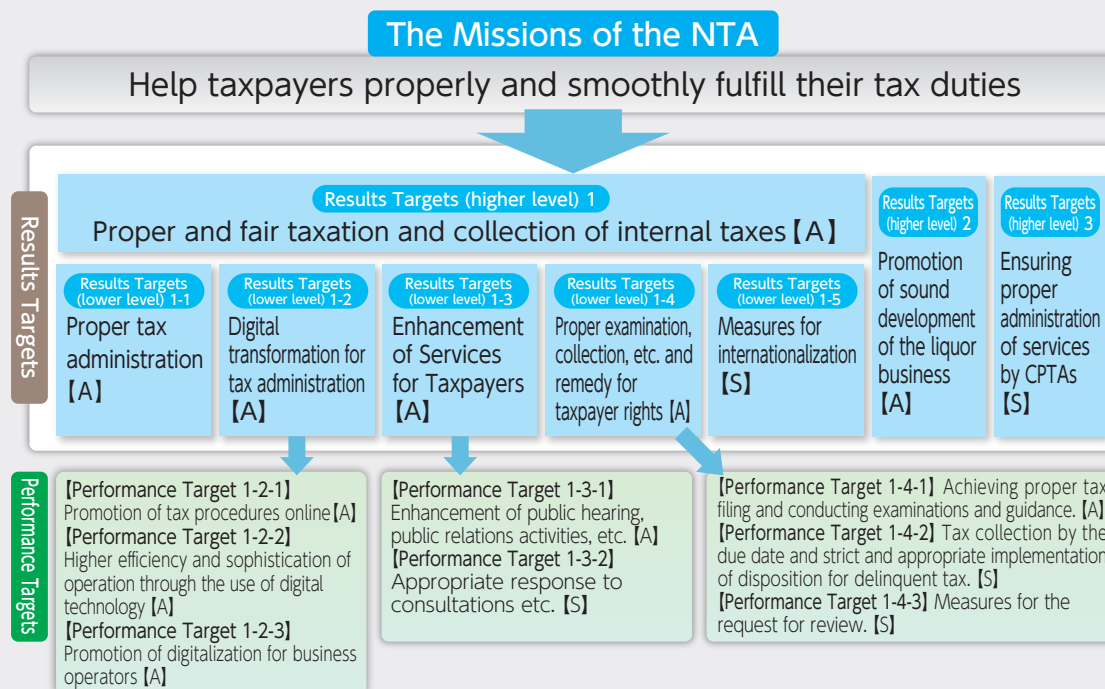
In the Implementation Plan for operation year 2024, five Sub-results Targets (lower level) and eight Performance Targets are set for the Results Target (higher level) 1.

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 2024 was set by combining some quantitative measurement indicators (39) and some qualitative measurement indicators (42), 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 2024 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 2024.

■ System diagram of “the NTA’s missions” and “Results Targets etc.” (for operation year 2024)



※ 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

■ Main measurement indicators in questionnaire survey (for operation year 2024)

Item	Target value	Percentage of high ratings※
Satisfaction level for the use of e-Tax	80	87.1
Satisfaction level for the use of the filing assistance on the NTA website	90	88.6
Evaluation of national tax PR	80	79.7
Evaluation of tax filing PR	75	85.8
Understanding level among the participants in the tax class	90	98.0
Satisfaction level for the telephone consultation provided by telephone consultation centers	95	95.5
Evaluation of counter and consultation services of tax office	90	93.4

※ Percentage of high ratings represents the percentage of responses that received the top two ratings (“Good (Very useful)” and “Rather good (Rather useful)”) in a five-level rating scale ranging from “Good (Very useful)” to “Bad (Not at all useful).”

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 2024 (https://www.mof.go.jp/about_mof/policy_evaluation/nta/fy2024/evaluation/202510ntahyoka.pdf [in Japanese]), we obtained the following opinions:

• The NTA has been carefully conducting the results evaluation every year. Because the results have been very favorable as well, we would like you to continue these efforts in the same manner.

• It is very convenient for us to be able to file a tax return using the smartphone. We hope to see further enhanced convenience and expect you to raise the e-Tax usage rate.

• “Promotion of digitalization for business operators” was newly added as one of the performance targets for the NTA, and its evaluation has been conducted. I highly appreciate this effort. I am confident that if you can properly help advance the digitalization for SMEs, it would generate significant impact on the economy and society.



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

Tax revenues and budget

[Budget and final accounts of taxes and stamp revenues for fiscal year 2024]

Tax category		Budget after correction	Actual (Percentage of total)
		Million yen	Million yen
General Account	Withholding income tax	15,792,000	16,720,129 (20.6)
	Self-assessment income tax	4,317,000	4,488,454 (5.5)
	Corporation tax	18,054,000	17,910,185 (22.1)
	Inheritance tax	3,387,000	3,552,318 (4.4)
	Consumption tax	24,343,000	25,021,207 (30.9)
	Liquor tax	1,209,000	1,182,652 (1.5)
	Tobacco tax	948,000	950,462 (1.2)
	Gasoline tax	2,018,000	2,046,816 (2.5)
	Liquefied petroleum gas tax	4,000	4,220 (0.0)
	Aviation fuel tax	32,000	32,733 (0.0)
	Petroleum and coal tax	606,000	578,400 (0.7)
	Power resources development promotion tax	311,000	312,769 (0.4)
	Motor vehicle tonnage tax	402,000	394,975 (0.5)
	International tourist tax	44,000	52,482 (0.1)
	Customs duty	917,000	931,175 (1.1)
	Tonnage tax	9,000	8,882 (0.0)
	Other	—	6 (0.0)
	Stamp revenue	1,042,000	1,044,203 (1.3)
	Subtotal	73,435,000	75,232,068 (92.8)
	Local corporation tax	2,105,900	2,174,765 (2.7)
	Local gasoline tax	215,900	219,001 (0.3)
	Liquefied petroleum gas tax (transferred)	4,000	4,220 (0.0)
	Aviation fuel tax (transferred)	14,200	14,548 (0.0)
	Motor vehicle tonnage tax (transferred)	304,500	299,182 (0.4)
	Special tonnage tax	11,300	11,103 (0.0)
	Forest environment tax	43,400	37,844 (0.0)
	Special business tax	2,519,100	2,512,962 (3.1)
	Special tobacco tax	114,300	115,056 (0.1)
	Special income tax for reconstruction	422,300	442,418 (0.5)
	Other	—	2,734 (0.0)
Total		79,189,900	81,065,901

[NTA initial budget for fiscal year 2026]

Items		Budget
		Million yen
General expenses	Expenses to improve convenience for taxpayers ^{※1}	2,783
	Expenses related to internationalization measures	1,224
	General operating expenses ^{※2}	62,094
	Expenses to improve work environment and ensure safety ^{※3}	6,891
	Expenses related to tax reforms	2,287
	Expenses for National Tax College	1,798
	Expenses for National Tax Tribunal	161
	Expenses for National Research Institute of Brewing	1,017
	Expenses for the development of the liquor industry	2,201
	Subtotal	80,456
	Salary costs	558,548
	Total NTA budget ^{※4}	639,004

※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 2025)

Total population		Ten thousand people
		12,317
Number of persons engaged		6,828
Number of final returns filed		2,353
Breakdown by income earner	Refunds	1,335
	Tax payments	628
	Business income earners	154
	Other income earners	473
	Real estate income earners	90
	Employment income earners	275
	Miscellaneous income earners	68
Other		40

[Inheritance tax]

(Calendar year 2024)

Number of deceased	1,605,378people
Number of deceased subject to taxation	166,730people
Number of taxpayers (number of heirs)	416,945people
Taxable amount	23,445.9billion yen
Amount of tax	3,248.7billion yen

[Gift tax]

(Calendar year 2024)

Number of people subject to taxation	416,933people
Value of properties acquired	2,676.1billion yen
Amount of tax	317.8billion yen

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

[Withholding agents and withholding income tax]

(Operation year 2024)

Category of income etc.	Number of withholding agents	Amount of tax
	Thousand	Billion yen
Employment income (wages and salaries)	3,552	12,369.4
Retirement income	—	338.9
Interest income etc.	31	536.5
Dividend income	147	3,250.3
Capital gains on listed shares etc. kept in special account	10	1,425.1
Income from remuneration etc.	2,863	1,221.1
Income paid to non-residents and foreign corporations etc.	40	1,203.1
Total	—	20,344.5

※ 1 The number of withholding agents is the figure as of the end of June 2025.

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

[Number of corporations and corporation tax]

(Operation year 2024)

Number of corporations	3,460thousand corporations
Number of tax returns filed	3,220thousand filings
Percentage of corporations filing	91.1%
Percentage of returns declaring a surplus	36.5%
Amount of self-assessment income	102,338.1billion yen
Amount of self-assessment loss	17,492.5billion yen
Amount of tax	18,713.9billion yen

※ The number of corporations is the figure as of the end of June 2025.

[Consumption tax]

(Fiscal year 2024)

Category	Payment	Refund
Individuals	2,072 thousand	92 thousand
Corporations	2,233 thousand	214 thousand
Total	4,304 thousand	306 thousand
Amount of tax	23,167.9 billion yen	7,626.2 billion yen

[Status of qualified invoice issuers]

(Fiscal year 2025)

Individuals	Corporations	Total
ten thousand entities	ten thousand entities	ten thousand entities
227	247	473

※ The above figures represent the number of qualified invoice issuers as of March 31, 2026.

[Liquor tax and liquor production]

(Fiscal year 2024)

Type	Volume of production	Amount of tax
	Thousand kl	Million yen
Sake	310	37,269
Sake compounds	18	1,771
Continuous distillation Japanese spirits (Shochu)	278	62,267
Pot distillation Japanese spirits (Shochu)	358	85,770
Mirin (rice cooking wine)	88	1,857
Beer	2,550	437,672
Fruit wine	82	9,806
Sweet fruit wine	10	919
Whisky	157	54,896
Brandy	3	1,154
Sparkling liquor	1,728	253,466
Alcohol for material & Spirits	901	94,712
Liqueurs	886	79,666
Other brewed liquors, powder liquor & miscellaneous liquor	2	214
Tax reduction amount	—	△5,148
Total	7,371	1,116,290

※ 1 "Reduced Amount of tax" refers to the reduced amount provided for under Article 87 of the Act on Special Measures Concerning Taxation, as amended by the Act for Partial Amendment of the Income Tax Act, etc. (Act No. 3 of 2023) (hereinafter referred to as the "2023 Amendment Act"). Any reduced amounts provided for under Articles 54, 55, or 63 of the Supplementary Provisions of the 2023 Amendment Act are included in the tax amount for each item.

※ 2 The amount reduced under Article 72 of the Cabinet Order on Special Measures Concerning the Application of National Tax-Related Laws in Connection with the Reversion of Okinawa is included in the reduced amount when the Special Measures Act applies; otherwise, it is included in the taxable amount for each item.

Tax examinations

【Field examination of self-assessment income tax】

(Operation year 2024)

Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected	
		Billion yen	Ten thousand yen	Billion yen	Ten thousand yen
Thousand 47	Thousand 39	Billion yen 581.5	Ten thousand yen 1,240	Billion yen 113.2	Ten thousand yen 241

【Field examination of withholding income tax】

(Operation year 2024)

Number of Cases	Number of undeclared cases	Additional tax revenue collected
Thousand 64	Thousand 21	Billion yen 40.4

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

【Field examination of corporation tax】

(Operation year 2024)

Category	Number of cases	Number of undeclared cases	Amount of undeclared income		Additional tax revenue collected
			Billion yen	Ten Thousand yen	Billion yen
All corporations	Thousand 54	Thousand 42	Billion yen 819.8	Ten Thousand yen 1,508	Billion yen 218.7
Corporations handled by the Large Enterprise Department	2	2	290.1	16,839	84.9

【Field examination of consumption tax】

(Operation year 2024)

Category	Number of Cases	Number of undeclared cases	Additional tax revenue collected	
			Billion yen	Ten thousand yen
Individuals	Thousand 28	Thousand 22	Billion yen 35.5	Ten thousand yen 127
Corporations	53	32	122.0	232

【Field examination of inheritance tax】

(Operation year 2024)

Number of cases	Number of undeclared cases	Amount of undeclared inheritance		Additional tax revenue collected	
		Billion yen	Ten Thousand yen	Billion yen	Ten Thousand yen
Thousand 10	Thousand 8	Billion yen 294.2	Ten Thousand yen 3,093	Billion yen 82.4	Ten Thousand yen 867

【Collected number of statutory information】

(Operation year 2024)

Statutory information	Number collected
Withholding record of employment income	Thousand 28,486
Payment record of interest	20,509
Payment record of dividends	57,038
Other	519,281
Total	625,314

International taxation

[Field examination of corporations conducting overseas transactions etc.]

(Operation year 2024)

Number of examinations of corporations conducting overseas transactions	10,195 cases
Number of undeclared cases related to overseas transactions	2,375 cases
Cases of overseas fraudulent calculations	304 cases
Amount of undeclared income related to overseas transactions	209.6 billion yen
Amount of overseas fraudulently omitted income	21.4 billion yen

[Field examination of transfer pricing taxation]

(Operation year 2024)

Number of undeclared cases	107 cases
Amount of undeclared income	39.9 billion yen

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

(Operation year 2024)

Number of cases requested	175 cases
Number of cases processed	136 cases

Delinquency

[Tax delinquency cases by major tax categories]

(Fiscal year 2024)

	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	381.5	234.3	232.1	383.7
Withholding income tax	113.4	40.6	41.0	112.9
Self-assessment income tax	268.1	193.7	191.1	270.8
Corporation tax	123.3	162.7	154.3	131.8
Inheritance tax	56.0	49.1	55.2	49.9
Consumption tax	superscript 97.6 358.0	superscript 149.3 529.8	superscript 138.3 492.2	superscript 108.7 395.6
Other taxes	8.8	16.6	15.0	10.5
Total	superscript 97.6 927.6	superscript 149.3 992.5	superscript 138.3 948.8	superscript 108.7 971.4

※ 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 2025)

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)	
				Per case		Per case
Cases 131	Cases 127	Cases 82	Billion yen 11.1	Million yen 88	Billion yen 8.4	Million yen 102

[Accusations filed to the prosecutor, by tax category]

(Fiscal year 2025)

Tax category	Number of cases	Amount of tax evasion	
			Per case
Income tax	Cases 13	Million yen 1,354	Million yen 104
Corporation tax	44	4,609	105
Inheritance tax	2	969	485
Consumption tax	23	1,458	63
Withholding income tax	0	0	0
Total	82	8,390	102

Remedy for taxpayer rights

[Request for re-examination]

(Fiscal year 2024)

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 1,928	Cases 1,330	Cases 1,602	Cases 103	Cases 21	Cases 82	% 6.4
Collection-related	132	94	120	1	1	—	0.8
Total	2,060	1,424	1,722	104	22	82	6.0

※ 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 2024)

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 6,505	Cases 3,286	Cases 3,673	Cases 690	Cases 168	Cases 522	% 18.8
Collection-related	372	251	199	3	3	—	1.5
Total	6,877	3,537	3,872	693	171	522	17.9

[Litigation]

(Fiscal year 2024)

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 339	Cases 80	Cases 142	Cases 8	Cases 5	Cases 3	% 5.6
Collection-related	34	14	18	—	—	—	—
National Tax Tribunal-related	12	3	8	—	—	—	—
Total	385	97	168	8	5	3	4.8

※ 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 2025)

Rank	Tax category	Items	Cases
1	Income tax	Obligations & procedures to file tax returns etc.	Thousand 656
2	Income tax	Year-end adjustment	263
3	Income tax	Special credit for loans relating to a dwelling	200
4	Income tax	Medical expense deduction	174
5	Property tax	Obligations & procedures to file tax returns etc. (inheritance tax)	135

(Tax Answer System)

(Fiscal year 2025)

Rank	Tax category	Items	Cases
1	Stamp duty	Table of Stamp Duties (Part1) Type1 Document to Type 4 Document	Thousand 5,671
2	Income tax	Tax rate of income tax	4,142
3	Income tax	Deduction for salary income	2,735
4	Income tax	Exemption for dependents	2,140
5	Income tax	When having incurred medical expenses (Deduction for medical expenses)	2,037

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

(Fiscal year 2025)

Tax category	Cases
Income tax	Thousand 2,343
Corporation tax	189
Property tax	917
Consumption tax etc.	255
Other	1,549



NATIONAL TAX AGENCY REPORT 2026

From the perspective of promoting operational digitalization and reducing costs, the NTA has decided to discontinue the production of printed versions of the NATIONAL TAX AGENCY REPORT beginning with the 2027 edition.

Since the NATIONAL TAX AGENCY REPORT will continue to be published on the NTA website, we would appreciate it if you would access and view future editions via the URL below.

Going forward, your continued understanding of and cooperation for the tax administration would be greatly appreciated.

【URL of the NATIONAL TAX AGENCY REPORT】

https://www.nta.go.jp/english/publication/agency_report/index.htm

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<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.

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