

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

