

～ 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.

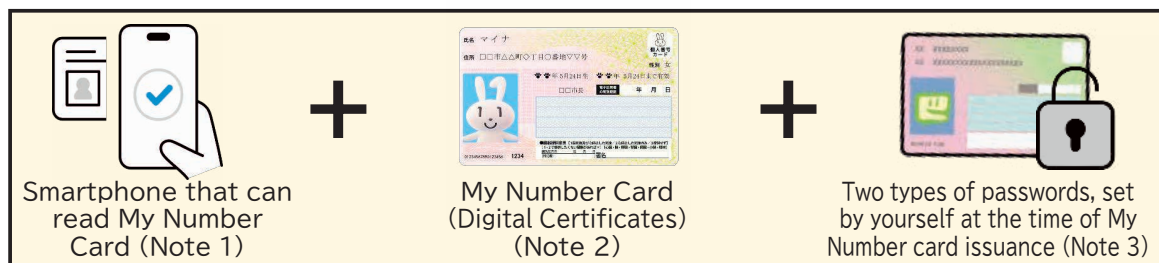
1 Promotion of digitalization for tax procedures

～ 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)



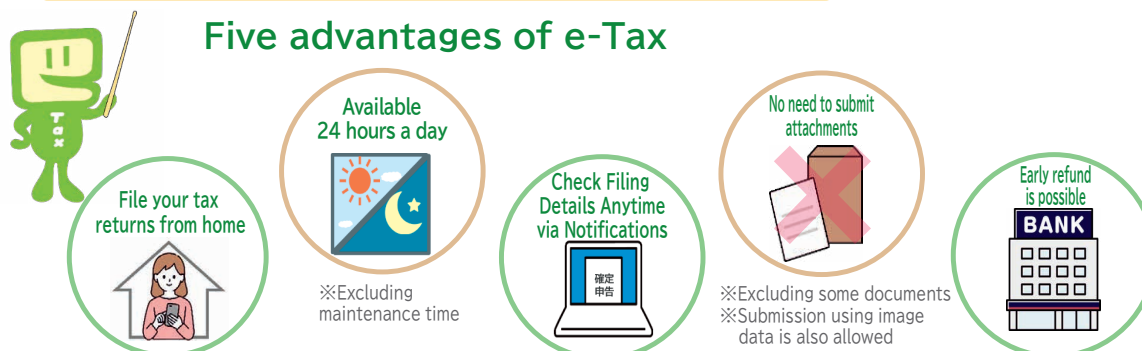
Note 1) When sending the data from a tablet or from a PC, you need a “smartphone that can read the My Number Card data” or an “IC card reader/writer.”

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

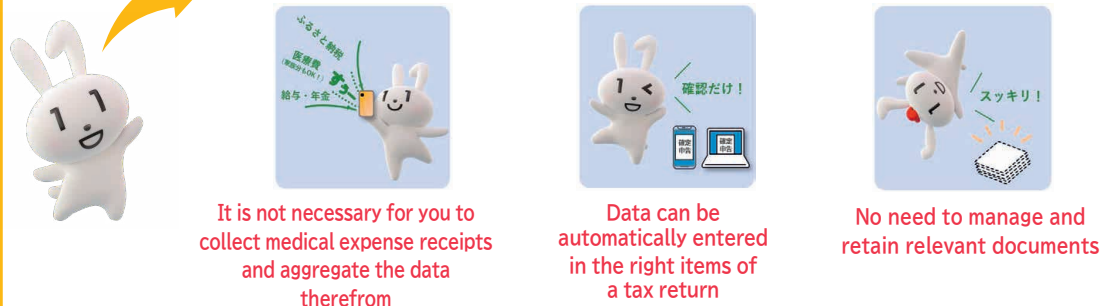
Note 3) If you use the My Number Card on your smartphone, My Number Card reading is no longer necessary. In addition, in that case, for the password (four figures) for an electronic certificate to prove the user, you can use the bio-authentication function of smartphone (this step differs between models).

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

Five advantages of e-Tax

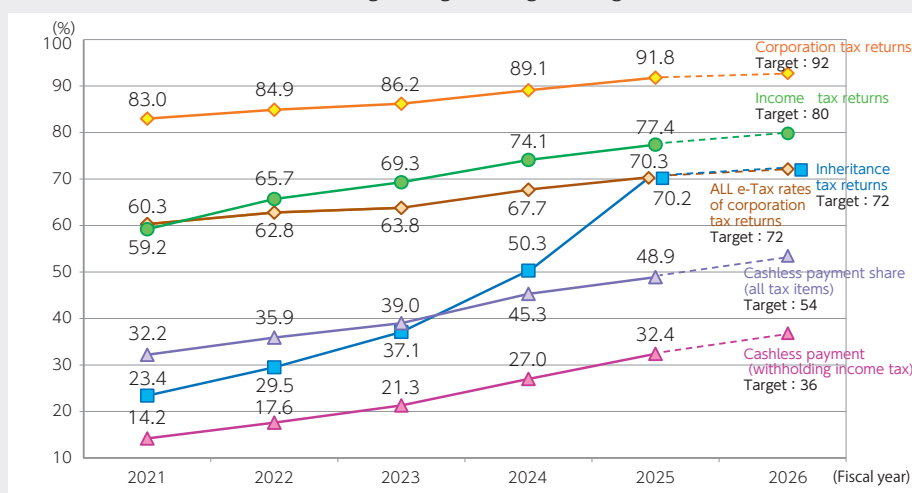


Additionally! If you use the Mynportal linkage function:



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 ~

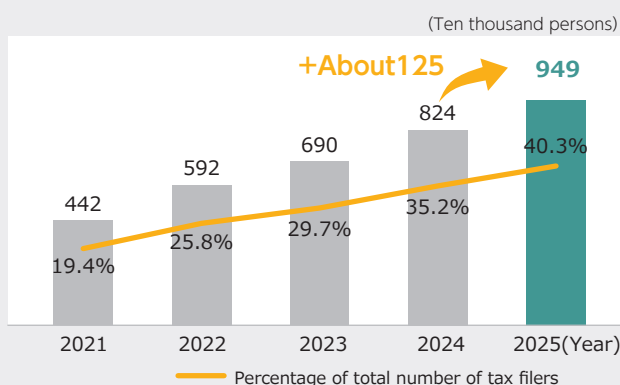
Tax filing is a procedure, in which the taxpayer calculates income and tax amount for a one-year period, files and pays taxes. Not only persons obligated to file, but also those who obtain tax refunds file tax returns, for example, because they paid a certain amount of medical expenses. 23.53 million 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.

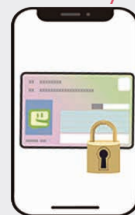
※ 3 For details about My Number Card on iPhone, please refer to the Digital Agency's website.

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 ～

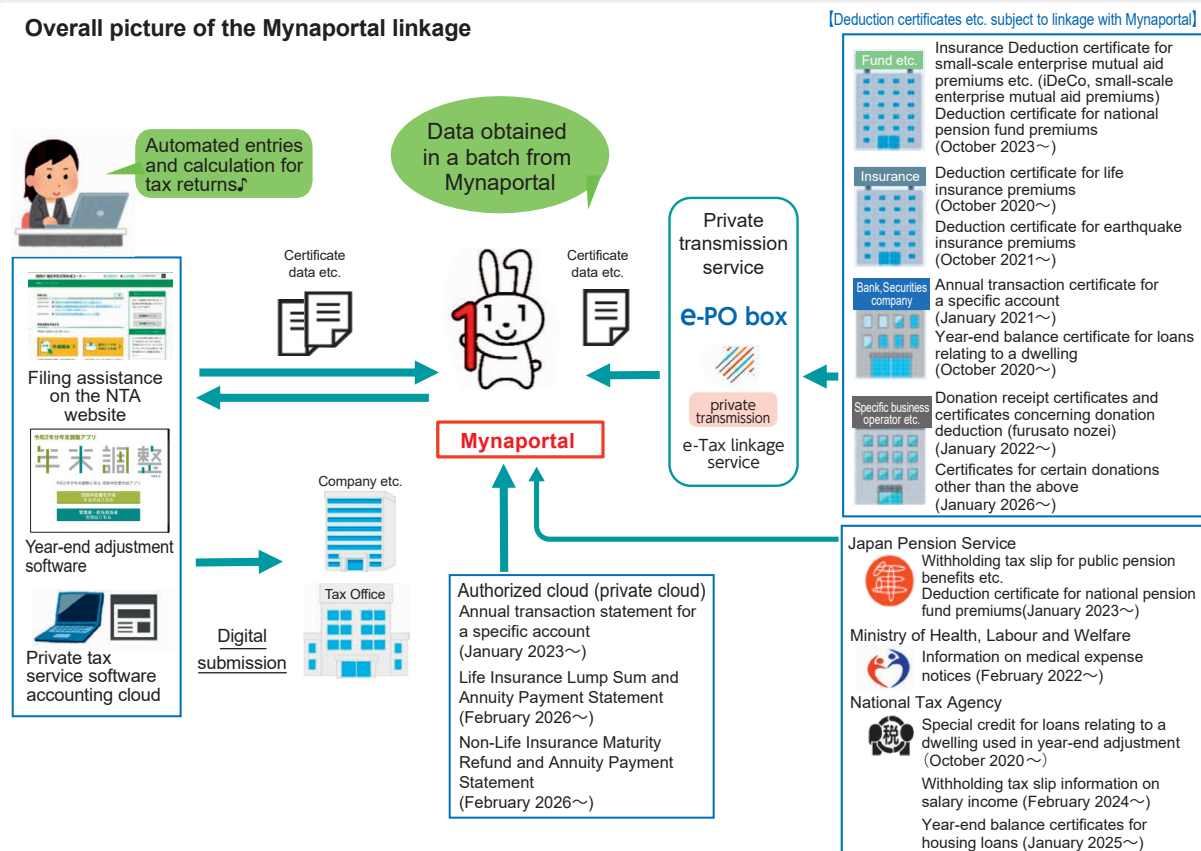
Starting with year-end adjustments and income tax return filing for 2020, Mynaportal linkage function (obtain relevant data all at once such as deduction certificate for life insurance premiums paid through Mynaportal¹, automatically enter the data into various tax return forms, etc.) became usable, 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.

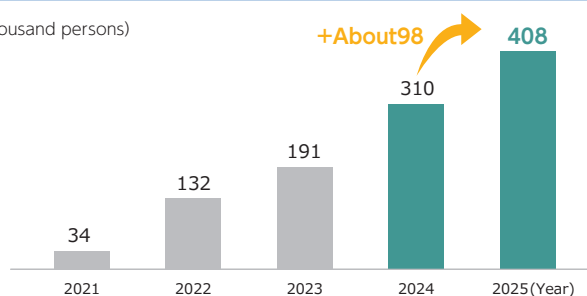
Image of linkage with Mynaportal

Overall picture of the Mynaportal linkage



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

(Ten thousand persons)



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

* 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.

~ (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

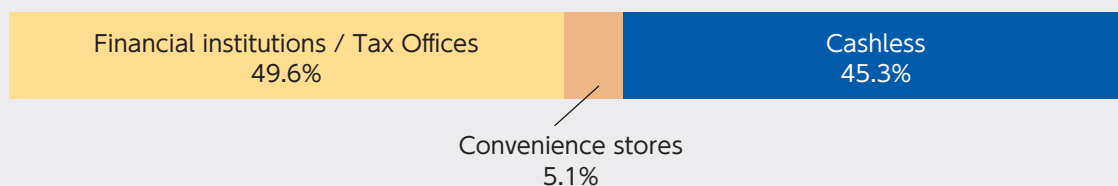
~ Building an environment that enables cashless payment in an easy and convenient manner ~

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:

- 1** Search function within the website: A search bar at the top right.
- 2** Text enlargement / voice reading: A button labeled "読み上げ" (Voice reading) next to the search bar.
- 3** 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.
- 4** Urgent notice: A section titled "緊急のお知らせ" (Urgent notice) with a red background.
- 5** Banner: A large banner for "国税庁 採用情報 特設サイト" (NTA Recruitment Information Special Site).
- 6** Featured topics: A section titled "注目ワード" (Featured words) with a list of topics.
- 7** New arrivals: A section titled "新着情報" (New arrivals) with a list of recent news items.
- 8** 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.
- 9** 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), "利用者別情報" (Information by user type), etc.
- 10** SNS etc.: A section titled "X (旧Twitter)" and "LINE" with links to social media channels.
- 11** Site map: A section titled "国税庁について" (About NTA) 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)

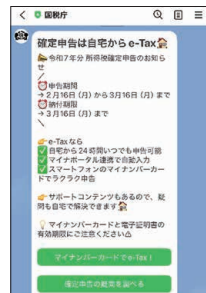


● LINE @kokuzei (No. of friends: about 7,232,000)*1

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

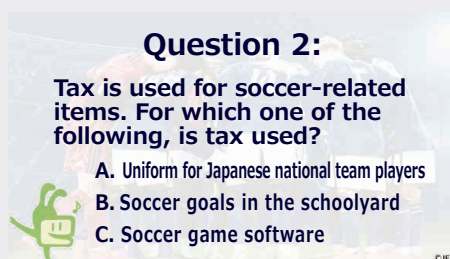
In October 2024, the NTA appointed the Japan Football Association (JFA) as the NTA PR Ambassador, and they have assisted us for various events as follows: PR for the Think About Tax Week and for cashless payment using banners with the national team members (male and female); collaboration for the recruitment 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.

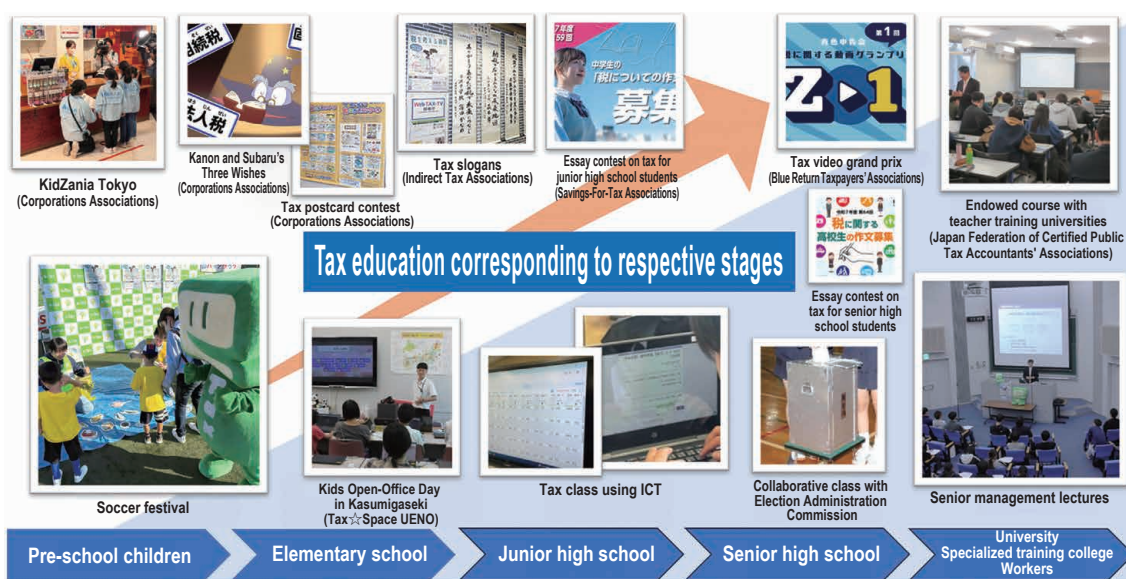
At the Council for the Promotion of Tax Education (comprising people from Regional Taxation Bureau, tax offices, local governments, education-related people, etc. in the region), set up in each region as per the policies formulated by LCPTe, the following activities are being implemented in cooperation 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

6 Collaboration and cooperation with relevant private organizations

～ 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】

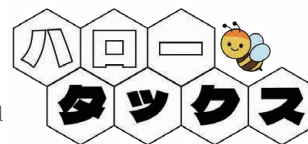
Savings-for-tax associations are organized for the purpose of ensuring “smooth payment of various taxes by means of saving funds for tax payment.” They pursue various activities such as promotion of complete payment by due date, recruitment of “essays on tax” from junior high school students (co-supported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

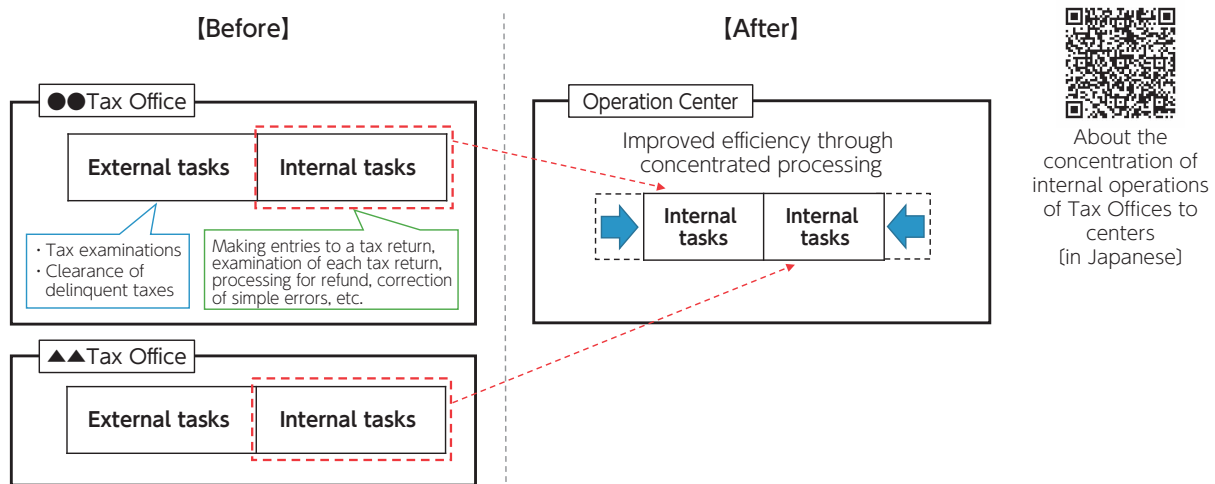
8 Concentration of internal operations to centers

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.