

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).

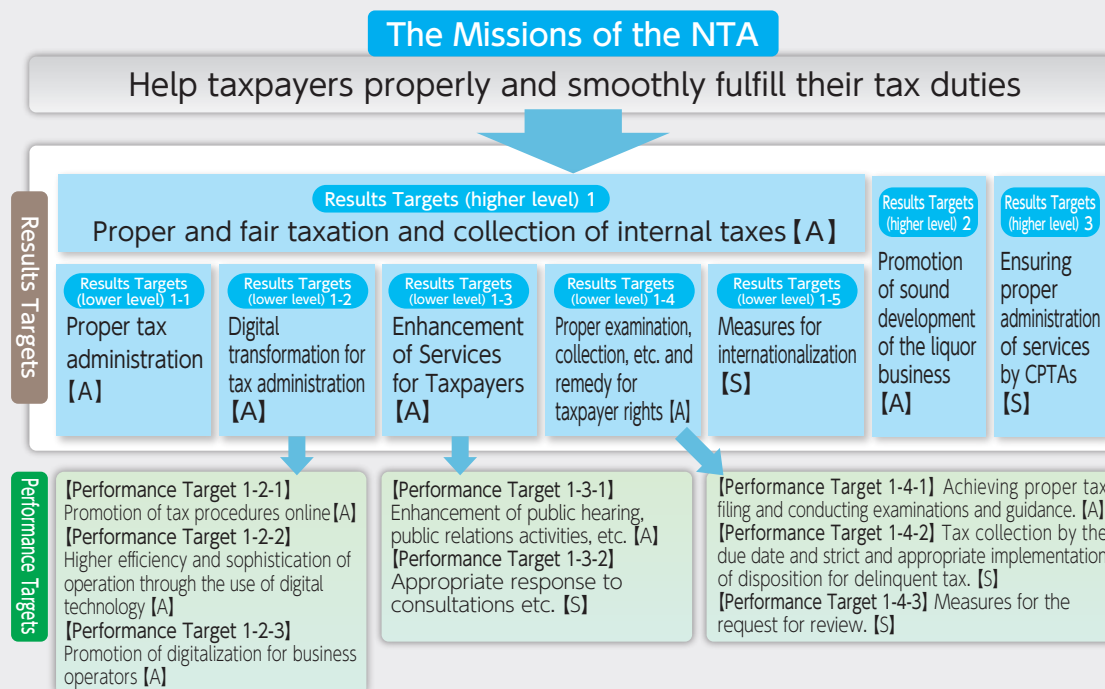
In the Implementation Plan for operation year 2024, five Sub-results Targets (lower level) and eight Performance Targets are set for the Results Target (higher level) 1.

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.



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