

19-1 不服審査 Administrative Review

(1) 異議申立て Request for reinvestigation

| 区 分 Type | 本年度要処理件数 Number of requests processed for the current fiscal year | | | | | | | み な す 審 査 請 求 件 数 Number of deemed requests for reconsideration ② | 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | | |
|--------------|--|--|--|------|----------|-----------------|---|---|--|--|--|--|------------------|-------|-------|----|
| | 前年度未決繰越件数 Number of unsettled requests carried over from the previous fiscal year | 本年度に申し立てた件数 Number of cases requested for the current fiscal year | | | | 計 Total ① | み な す 取 下 件 数 Number of deemed withdrawals | | 取 下 件 数 Number of withdrawals | 却 下 件 数 Number of dismissals | 棄 却 件 数 Number of rejections | 全 部 取 消 件 数 Number of whole annulments | | | | |
| | | 処分に 係るもの Those related to procedure | 不作為に 係るもの Those related to nonfeasance | | | | | | | | | | | | | |
| 平成14年 FY2002 | 1,201 | 内2 | 5,099 | 内2 | 20 | 内4 | 6,320 | 103 | 61 | 651 | 内4 | 360 | 2,858 | 178 | | |
| | Including | | | | | | | | | | | | Including | | | |
| 15 2003 | 1,511 | 内6 | 5,571 | 内1 | 2 | 内7 | 7,084 | 75 | 197 | 799 | 内6 | 455 | 3,271 | 155 | | |
| 16 2004 | 1,469 | 内3 | 4,270 | | 2 | 内3 | 5,741 | 190 | 82 | 内1 | 455 | 内1 | 292 | 内1 | 2,887 | 81 |
| 17 2005 | 1,225 | 内1 | 4,498 | | 3 | 内1 | 5,726 | 218 | 39 | 653 | | 358 | 内1 | 2,663 | 119 | |
| 18 2006 | 1,177 | 内2 | 4,292 | | 9 | 内2 | 5,478 | 170 | 68 | 632 | | 369 | 内1 | 2,377 | 69 | |
| 19 2007 | 内1 1,451 | 内2 | 4,685 | 内1 | 5 | 内4 | 6,141 | 105 | 54 | 732 | 内1 | 539 | 内3 | 2,971 | 79 | |
| 申告 所得税 | Self- assessment income tax | 内1 317 | 内1 1,375 | | 1 | 内2 | 1,693 | 7 | 6 | 232 | | 67 | 内2 | 870 | 28 | |
| 源泉 所得税 | Withholding income tax | 77 | 117 | | - | | 194 | 2 | 2 | 28 | | 9 | 104 | - | | |
| 法人税 | Corporation tax | 372 | 内1 651 | | 1 | 内1 | 1,024 | 7 | 13 | 96 | | 48 | 内1 | 486 | 18 | |
| 相続税 | Inheritance tax | 55 | 297 | | 1 | | 353 | 3 | - | 46 | | 23 | 150 | 3 | | |
| 贈与税 | Gift tax | 17 | 69 | | 1 | | 87 | - | - | 11 | | 3 | 55 | 9 | | |
| 消費税 | Consumption tax | 265 | 687 | | - | | 952 | 43 | 15 | 96 | | 26 | 490 | 9 | | |
| 有価証券 取引税 | Securities transaction tax | - | - | | - | | - | - | - | - | | - | - | - | | |
| 酒 税 | Liquor tax | - | - | | - | | - | - | - | - | | - | - | - | | |
| 法人 特別税等 | Temporary special corporation tax | - | - | | - | | - | - | - | - | | - | - | - | | |
| 地方 消費税 | Local consumption tax | 264 | 687 | | - | | 951 | 43 | 15 | 96 | | 26 | 490 | 9 | | |
| その他 | Others | - | 68 | | - | | 68 | - | - | 23 | | 1 | 40 | - | | |
| 徴収関係 | Related to collection | 84 | 734 | 内1 | 1 | 内1 | 819 | - | 3 | 104 | 内1 | 336 | 286 | 3 | | |
| 計 Total | | 内1 1,451 | 内2 4,685 | 内1 5 | 内4 6,141 | | | 105 | 54 | 732 | 内1 539 | 内3 2,971 | | 79 | | |

(注) 内書は国税庁・国税不服審判所分の件数である。

Note: Figures preceded by "Including" are those for National Tax Tribunal or National Tax Agency.

(単位：件)

(Number of cases)

| 本年度処理済件数 Number of requests processed for the current fiscal year | | | 本年度未決 繰越件数 Carried forward unsettled requests for the current fiscal year ①-②-③ |
|--|----------------------------------|-----------------|--|
| 一部 取消件数 Number of partial annulments | 変更その他 Amendment and others | 計 Total ③ | |
| 596 | 内4 | 4,706 | 1,511 |
| 662 | 内1 | 5,540 | 1,469 |
| 529 | 内3 | 4,326 | 1,225 |
| 499 | 内1 | 4,331 | 1,177 |
| 342 | 内1 | 3,857 | 1,451 |
| 476 | 内4 | 4,851 | 1,185 |
| 175 | 内2 | 1,378 | 308 |
| 20 | - | 163 | 29 |
| 58 | 内1 | 719 | 298 |
| 65 | - | 287 | 63 |
| 5 | - | 83 | 4 |
| 77 | - | 713 | 196 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| 76 | - | 712 | 196 |
| - | - | 64 | 4 |
| - | 内1 | 732 | 87 |
| 476 | 内4 | 4,851 | 1,185 |

調査対象等： 平成19年4月1日から平成20年3月31日までの間に国税通則法及び行政不服審査法（行政機関の保有する情報の公開に関する法律に関するものを除く。）に基づき「異議申立て」及び「審査請求」のなされたものを掲げた。

- 用語の説明： 1 **不作為**とは、行政庁が法令に基づく申請に対し、相当の期間内になんらかの処分その他公権力の行使に当たる行為をすべきにもかかわらず、これをしないことをいう。
- 2 **みなす審査請求**とは、国税局長又は税務署長等が異議申立てを審査請求として取扱うことを適当と認め、かつ、異議申立人がそれに同意したとき、あるいは更正決定等について審査請求がされている場合に、その更正決定等に係る課税標準等についてされた他の更正決定等に対し異議申立てがされたときに審査請求がされたものとみなされたものをいう。
- 3 **みなす取下げ**とは、異議決定を経ないで審査請求がされた場合に取り下げられたものとみなされた異議申立て及び審査請求がされた日以前に異議申立てに係る処分全部を取り消す旨の異議決定書の謄本を発している場合に取り下げられたものとみなされた審査請求をいう。
- 4 **取下げ**とは、不服申立人が異議申立て又は審査請求を撤回したものをいう。
- 5 **却下**とは、不服申立ての要件を欠いているため審査の対象にならないと判定されたものをいう。
- 6 **棄却**とは、原処分を適法又は妥当と認め不服申立てが認められなかったものをいう。
- 7 **取消し又は変更**とは、原処分全部又は一部に違法又は不当を認め、原処分全部又は一部を取り消した判定をいう。

Subject of survey, etc.: Requests for reinvestigation, and Requests for reconsideration filed on the basis of General Law of National Taxes and Administrative Appellate Law (except for Law Concerning Access to Information Held by Administrative Organs) between April 1,2007 and March 31, 2008.

- Terminology: 1 "Nonfeasance" means that an administrative agency do not execute power of public body such as procedures and others within certain period of time with respect to the application based on the law although they should do that.
- 2 "Deemed requests for reconsideration" means requests for reinvestigation which were deemed requests for reconsideration. A request for reinvestigation is deemed to be a request for reconsideration in the cases such as when Regional Commissioner of the Regional Taxation Bureau or Director of Tax Office considered it appropriate to handle a request for reinvestigation as a request for reconsideration and the person who filed the request for reinvestigation agreed with it, or when a request for reconsideration was filed against a correction or determination, etc. , and in that situation a request for reinvestigation was filed against another correction or determination, etc. which was made about tax base, etc. related to the former correction or determination, etc..
- 3 "Deemed withdrawals" refers to requests for reinvestigation which were deemed to be withdrawn. A request for reinvestigation is deemed to be withdrawn when a request for reconsideration was filed without waiting for a decision on the request for reinvestigation. A request for reconsideration is also deemed to be withdrawn when an attested copy of decision on the request for reinvestigation which annuls wholly the procedures related to the request for reinvestigation, was issued previous to the date of filing of the request for reconsideration.
- "Withdrawal" means withdrawal of a request for reinvestigation or a request for reconsideration by the person who filed an administrative protest.
- 4 "Dismissal" means that an administrative protest was judged as unqualified for consideration due to the lack of requirements for an administrative protest.
- 5 "Rejection" means that the original procedures are judged as legal or appropriate, and an administrative protest is not accepted.
- 6 "Annulment or amendment" means the decision which finds wholly or partially the original procedures illegal or unjust, and annuls the original procedures wholly or partially.

(2) 審査請求

Request for reconsideration

| 区 分 Type | 本年度要処理件数 Number of requests to be processed for the current fiscal year | | | | | | 計 Total ① | みなす 取下件数 Number of deemed withdrawals | 取下件数 Number of withdrawals |
|---------------|---|--|---|--|---|--|-----------------|--|----------------------------------|
| | 前年度 未決繰越件数 Number of unsettled requests carried over from the previous fiscal year | 本年度に請求した件数 Number of cases requested for the current fiscal year | | | | みなす 審査請求件数 Number of deemed requests for reconsideration | | | |
| | | 処分に係るもの Those related to procedure | 不作為に係るもの Those related to nonfeasance | | | | | | |
| 平成14年度 FY2002 | 内1 3,588 | 内8 2,717 | | | 3 | 103 | 内9 6,411 | - | 338 |
| 15 2003 | Including 内3 3,008 | 内12 3,372 | | | - | 75 | 内15 6,455 | - | 491 |
| 16 2004 | 2,734 | 内1 2,894 | 内3 3 | | | 190 | 内4 5,821 | - | 内1 558 |
| 17 2005 | 2,439 | 2,743 | 内2 2 | | | 218 | 内2 5,402 | - | 478 |
| 18 2006 | 2,235 | 2,334 | | | - | 170 | 4,739 | - | 373 |
| 19 2007 | 1,794 | 内1 2,649 | | | 1 | 105 | 内1 4,549 | - | 224 |
| 申告 所得税 | Self-assessment income tax | 464 | 736 | | - | 7 | 1,207 | - | 54 |
| 源泉 所得税 | Withholding income tax | 30 | 81 | | - | 2 | 113 | - | 4 |
| 法人税 | Corporation tax | 420 | 555 | | 1 | 7 | 983 | - | 54 |
| 相続税 | Inheritance tax | 168 | 144 | | - | 3 | 315 | - | 12 |
| 贈与税 | Gift tax | 6 | 50 | | - | - | 56 | - | - |
| 消費税 | Consumption tax | 234 | 379 | | - | 43 | 656 | - | 36 |
| 有価証券 取引税 | Securities transaction tax | - | - | | - | - | - | - | - |
| 地価税 | Land value tax | - | - | | - | - | - | - | - |
| 酒 税 | Riquor tax | - | 内1 1 | | - | - | 内1 1 | - | - |
| 法人 特別税等 | Temporary special corporation tax | 12 | - | | - | - | 12 | - | - |
| 地方 消費税 | Local consumption tax | 220 | 376 | | - | 43 | 639 | - | 36 |
| その他 | Others | 2 | 13 | | - | - | 15 | - | - |
| 徴収関係 | Related to collection | 238 | 314 | | - | - | 552 | - | 28 |
| 計 | Total | 1,794 | 内1 2,649 | | 1 | 105 | 内1 4,549 | - | 224 |

(注) 内書は国税局分の件数である。

(単位：件)
(Number of cases)

| 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | 計 Total ② | 本年度未決繰越 件数 Carried forward unsettled requests for the current fiscal year ①-② | 区 分 Type | |
|--|------------------------------|---|---|----------------------------------|---|-----------------|---|-------------|---|
| 却下件数 Number of dismissals | 棄却件数 Number of rejections | 全部取消件数 Number of whole annulments | 一部取消件数 Number of partial annulments | 変更その他 Amendment and others | | | | | |
| 内5 Including | 299 | 内1 2,266 | 101 | 399 | - | 内6 3,403 | 内3 3,008 | 平成14年 | FY2002 |
| 内12 | 293 | 内3 2,119 | 313 | 505 | - | 内15 3,721 | 2,734 | 15 | 2003 |
| 内3 | 245 | 2,086 | 130 | 361 | 2 | 内4 3,382 | 2,439 | 16 | 2004 |
| 内2 | 188 | 2,031 | 112 | 358 | - | 内2 3,167 | 2,235 | 17 | 2005 |
| | 329 | 1,882 | 91 | 270 | - | 2,945 | 1,794 | 18 | 2006 |
| | 284 | 1,592 | 91 | 212 | 1 | 2,404 | 内1 2,145 | 19 | 2007 |
| | 61 | 494 | 13 | 45 | - | 667 | 540 | 申告 所得税 | Self-assessment income tax |
| | 4 | 25 | 7 | 2 | - | 42 | 71 | 源泉 所得税 | Withholding income tax |
| | 32 | 290 | 23 | 69 | - | 468 | 515 | 法人税 | Corporation tax |
| | 10 | 104 | 12 | 45 | - | 183 | 132 | 相続税 | Inheritance tax |
| | - | 4 | - | 4 | - | 8 | 48 | 贈与税 | Gift tax |
| | 15 | 236 | 17 | 22 | - | 326 | 330 | 消費税 | Consumption tax |
| | - | - | - | - | - | - | - | 有価証券 取引税 | Securities transaction |
| | - | - | - | - | - | - | - | 地価税 | Land value tax |
| | - | - | - | - | - | - | 内1 1 | 酒 税 | Riquor tax |
| | - | 6 | - | 6 | - | 12 | - | 法人 特別税等 | Temporary special corporation tax |
| | 15 | 230 | 17 | 14 | - | 312 | 327 | 地方 消費税 | Local consumption tax |
| | 8 | 2 | - | 2 | - | 12 | 3 | その他 | Others |
| | 139 | 201 | 2 | 3 | 1 | 374 | 178 | 徴収関係 | Related to collection |
| | 284 | 1,592 | 91 | 212 | 1 | 2,404 | 内1 2,145 | 計 | Total |

Note: Figures preceded by "Including" are those for Regional Taxation Bureaus.

(3) 国税局別の異議申立て

Request for reinvestigation by Regional Taxation Bureaus

| 区分 Type | 本年度要処理件数 Number of requests to be processed for the current fiscal year | | | 計 Total ① | みなす 審査請求件数 Number of deemed requests for reconsideration ② | みなす取下件数 Number of deemed withdrawals |
|-------------------------------|---|---|---|-----------------|---|--|
| | 前年度 未決繰越件数 Carried forward unsettled requests for the current last year | 本年度申立件数 Number of cases requested for the current fiscal year | | | | |
| | | 処分に係るもの Those related to procedure | 不作為に係るもの Those related to nonfeasance | | | |
| 札幌 Sapporo | 20 | 120 | 1 | 141 | 20 | - |
| 仙台 Sendai | 22 | 171 | - | 193 | - | - |
| 関東信越 Kanto Shinetsu | 98 | 649 | 1 | 748 | 6 | - |
| 東京 Tokyo | 567 | 1,664 | 1 | 2,232 | 30 | 21 |
| 金沢 Kanazawa | 31 | 78 | - | 109 | 10 | - |
| 名古屋 Nagoya | 114 | 563 | - | 677 | 3 | 10 |
| 大阪 Osaka | 294 | 588 | - | 882 | 1 | - |
| 広島 Hiroshima | 88 | 396 | - | 484 | 16 | 23 |
| 高松 Takamatsu | 157 | 136 | - | 293 | 18 | - |
| 福岡 Fukuoka | 10 | 155 | - | 165 | - | - |
| 熊本 Kumamoto | 37 | 121 | 1 | 159 | - | - |
| 沖縄 Okinawa | 12 | 42 | - | 54 | 1 | - |
| 国税庁 National Tax Agency | 1 | 2 | - | 3 | - | - |
| 国税不服審判所 National Tax Tribunal | - | - | 1 | 1 | - | - |
| 計 Total | 1,451 | 4,685 | 5 | 6,141 | 105 | 54 |

(注) この表は、「(1)異議申立て」の合計欄を国税局別に示したものである。

(4) 国税不服審判所支部別の審査請求

Request for reconsideration by branches of National Tax Tribunal

| 区分 Type | 本年度要処理件数 Number of requests to be processed for the current fiscal year | | | みなす 審査請求件数 Number of deemed requests for reconsideration | 計 Total ① | みなす取下件数 Number of deemed withdrawals |
|------------------------------|---|--|---|--|-----------------|--|
| | 前年度 未決繰越件数 Carried forward unsettled requests for the current last year | 本年度に請求した件数 Number of cases requested for the current fiscal year | | | | |
| | | 処分に係るもの Those related to procedure | 不作為に係るもの Those related to nonfeasance | | | |
| 札幌 Sapporo | 39 | 20 | - | 20 | 79 | - |
| 仙台 Sendai | 88 | 89 | - | - | 177 | - |
| 関東信越 Kanto Shinetsu | 154 | 282 | - | 4 | 440 | - |
| 東京 Tokyo | 587 | 997 | - | 30 | 1,614 | - |
| 金沢 Kanazawa | 50 | 81 | - | 10 | 141 | - |
| 名古屋 Nagoya | 230 | 227 | - | 3 | 460 | - |
| 大阪 Osaka | 228 | 469 | - | 1 | 698 | - |
| 広島 Hiroshima | 86 | 264 | - | 16 | 366 | - |
| 高松 Takamatsu | 108 | 83 | - | 20 | 211 | - |
| 福岡 Fukuoka | 65 | 77 | - | - | 142 | - |
| 熊本 Kumamoto | 79 | 38 | 1 | - | 118 | - |
| 沖縄 Okinawa | 80 | 21 | - | 1 | 102 | - |
| 国税局 Regional Taxation Bureau | - | 1 | - | - | 1 | - |
| 計 Total | 1,794 | 2,649 | 1 | 105 | 4,549 | - |

(注) この表は、「(2)審査請求」の合計欄を国税不服審判所支部別に示したものである。

(単位：件)
(Number of cases)

| 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | | 本年度 未決繰越件数 Carried forward unsettled requests for the current fiscal year ①－②－③ |
|--|------------------------------|------------------------------|---|---|--------------------------------------|-----------------|---|
| 取下件数 Number of withdrawals | 却下件数 Number of dismissals | 棄却件数 Number of rejections | 全部取消件数 Number of whole annulments | 一部取消件数 Number of partial annulments | 変更 その他 Amendment and others | 計 Total ③ | |
| 46 | 31 | 25 | - | 4 | - | 106 | 15 |
| 31 | 9 | 90 | - | 2 | - | 132 | 61 |
| 77 | 55 | 336 | 22 | 55 | - | 545 | 197 |
| 303 | 250 | 976 | 20 | 210 | - | 1,780 | 422 |
| 3 | 4 | 63 | - | 2 | - | 72 | 27 |
| 94 | 72 | 309 | 7 | 41 | - | 533 | 141 |
| 81 | 54 | 491 | 15 | 71 | - | 712 | 169 |
| 48 | 25 | 298 | 2 | 36 | - | 432 | 36 |
| 6 | 10 | 241 | - | 6 | - | 263 | 12 |
| 18 | 1 | 62 | 11 | 35 | - | 127 | 38 |
| 14 | 21 | 58 | 2 | 5 | - | 100 | 59 |
| 11 | 6 | 19 | - | 9 | - | 45 | 8 |
| - | - | 3 | - | - | - | 3 | - |
| - | 1 | - | - | - | - | 1 | - |
| 732 | 539 | 2,971 | 79 | 476 | - | 4,851 | 1,185 |

Note: This table shows the breakdown of "Total" of "(1) Request for reinvestigation" by Regional Taxation Bureaus.

(単位：件)
(Number of cases)

| 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | | 本年度 未決繰越件数 Carried forward unsettled requests for the current fiscal year ①－② |
|--|------------------------------|------------------------------|---|---|--------------------------------------|-----------------|---|
| 取下件数 Number of withdrawals | 却下件数 Number of dismissals | 棄却件数 Number of rejections | 全部取消件数 Number of whole annulments | 一部取消件数 Number of partial annulments | 変更 その他 Amendment and others | 計 Total ② | |
| 1 | 2 | 35 | 25 | 7 | - | 70 | 9 |
| 14 | 2 | 84 | 1 | 8 | - | 109 | 68 |
| 31 | 39 | 155 | 2 | 8 | - | 235 | 205 |
| 102 | 114 | 502 | 15 | 51 | 1 | 785 | 829 |
| 15 | 1 | 26 | 6 | 6 | - | 54 | 87 |
| 3 | 57 | 199 | 5 | 21 | - | 285 | 175 |
| 35 | 45 | 179 | 8 | 11 | - | 278 | 420 |
| 4 | 17 | 178 | 9 | 29 | - | 237 | 129 |
| 1 | 1 | 66 | 13 | 40 | - | 121 | 90 |
| - | 3 | 89 | 4 | 3 | - | 99 | 43 |
| 12 | 2 | 31 | - | 7 | - | 52 | 66 |
| 6 | 1 | 48 | 3 | 21 | - | 79 | 23 |
| - | - | - | - | - | - | - | 1 |
| 224 | 284 | 1,592 | 91 | 212 | 1 | 2,404 | 2,145 |

Note: This table shows the breakdown of "Total" of "(2) Request for reconsideration" by branches of National Tax Tribunal

19-2 訴訟事件 Litigation Cases

(1) 国側被告事件

(単位：件)

Litigation cases (Government as defendant)

(Number of cases)

| 区分 Type | 前年度 未係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調整 件数 Number of arranged cases such as change of jurisdiction | 本年度 提 起 件 数 Number of cases filed for the current fiscal year | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | | | | | 本年度 未係属 件 数 Number of pending cases at the end of the current fiscal year | |
|--|---|--|--|--|-------------------------|--|--|--|----------------------|------------------------------|---------------|------------|-----|---|--|
| | | | | 取 下 件 数 Withdrawal | 却 下 件 数 Dismissal | 国 側 勝 訴 件 数 Decision in favor of Government | 国 側 一 部 勝 訴 件 数 Decision partially in favor of Government | 国 側 敗 訴 件 数 Decision against Government | 差 戻 件 数 Remand | 和 解 件 数 Reconciliation | その他 Others | 計 Total | | | |
| (第一審) The first instance | | | | | | | | | | | | | | | |
| 課 税 関 係 Cases related to taxation | 所得税 *1 | 116 | - | 67 | 4 | 2 | 66 | 5 | 10 | - | - | 1 | 88 | 95 | |
| | 法人税 *2 | 75 | - | 38 | - | - | 27 | 9 | 2 | - | - | 1 | 39 | 74 | |
| | 資産税 *3 | 42 | - | 12 | 4 | 3 | 19 | 1 | 6 | - | - | - | 33 | 21 | |
| | 消費税 *4 | 5 | - | 4 | - | - | 4 | - | 1 | - | - | - | 5 | 4 | |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 他の間接税 *6 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | その他 *7 | 6 | - | 11 | 1 | - | 5 | - | - | - | - | - | 6 | 11 | |
| | 計 *8 | 244 | - | 132 | 9 | 5 | 121 | 15 | 19 | - | - | 2 | 171 | 205 | |
| 徴 収 関 係 Cases related to collection | 行政事件 *9 | 21 | - | 19 | 4 | 1 | 22 | - | - | - | - | - | 27 | 13 | |
| | 執行停止 *10 | 2 | - | 1 | - | 1 | 1 | - | 1 | - | - | - | 3 | - | |
| | 損害賠償 *11 | 5 | - | 4 | - | - | 6 | - | - | - | - | - | 6 | 3 | |
| | その他民事 *12 | 18 | - | 15 | 8 | 1 | 11 | - | 3 | - | 1 | - | 24 | 9 | |
| | 非訟事件等 *13 | - | - | 1 | - | - | - | - | - | - | - | 1 | 1 | - | |
| | 計 *8 | 46 | - | 40 | 12 | 3 | 40 | - | 4 | - | 1 | 1 | 61 | 25 | |
| 審判所関係 *14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 合 計 *15 | 290 | - | 172 | 21 | 8 | 161 | 15 | 23 | - | 1 | 3 | 232 | 230 | | |
| (控訴審) Trial of an appeal | | | | | | | | | | | | | | | |
| 課 税 関 係 Cases related to taxation | 所得税 *1 | 18 | - | 41 | - | 1 | 25 | 1 | 3 | - | - | - | 30 | 29 | |
| | 法人税 *2 | 12 | - | 24 | 1 | - | 16 | 1 | 2 | - | - | - | 20 | 16 | |
| | 資産税 *3 | 10 | - | 14 | - | - | 14 | 1 | 1 | - | - | - | 16 | 8 | |
| | 消費税 *4 | 1 | - | 5 | - | - | 3 | - | - | - | - | - | 3 | 3 | |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 他の間接税 *6 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | その他 *7 | 2 | - | 1 | - | - | 3 | - | - | - | - | - | 3 | - | |
| | 計 *8 | 43 | - | 85 | 1 | 1 | 61 | 3 | 6 | - | - | - | 72 | 56 | |
| 徴 収 関 係 Cases related to collection | 行政事件 *9 | 9 | - | 13 | - | - | 13 | 2 | - | - | - | - | 15 | 7 | |
| | 執行停止 *10 | - | - | 3 | 1 | 1 | 1 | - | - | - | - | - | 3 | - | |
| | 損害賠償 *11 | 2 | - | 3 | - | - | 1 | 2 | - | - | - | - | 3 | 2 | |
| | その他民事 *12 | 1 | - | 9 | - | - | 4 | - | - | - | 1 | - | 5 | 5 | |
| | 非訟事件等 *13 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 計 *8 | 12 | - | 28 | 1 | 1 | 19 | 4 | - | - | 1 | - | 26 | 14 | |
| 審判所関係 *14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 合 計 *15 | 55 | - | 113 | 2 | 2 | 80 | 7 | 6 | - | 1 | - | 98 | 70 | | |

調査対象等：平成19年4月1日から平成20年3月31日までの間における国税の賦課又は徴収関係に関する訴訟事件について掲げた。

用語の説明：1 取下げとは、原告が訴えを撤回したものをいう。

2 却下とは、訴訟要件又は上訴の要件が具備されていないため不合法として排斥されたものをいう。

3 差戻しとは、上級審で原判決を取り消した場合に、審査をやり直させるため改めて控訴審又は第一審に移審されたものをいう。

4 和解とは、争っている当事者が互いに譲歩して争いをやめたものをいう。

1 Income tax

5 Liquor tax

9 Administrative litigations

13 Simplified litigations

2 Corporation tax

6 Other indirect taxes

10 Suspension of execution

14 Cases related to Tribunal

3 Property tax

7 Others

11 Compensation for damage

15 Total

4 Consumption tax

8 Subtotal

12 Other civil cases

16 Grandtotal

(単位：件)
(Number of cases)

| 区分 Type | 前年度 末係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調整 件数 Number of arranged cases such as change of jurisdiction | 本年度 提起 件数 Number of cases filed for the current fiscal year | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | | | | | 本年度 末係属 件数 Number of pending cases at the end of the current fiscal year | |
|--|---|--|--|--|-------------------------------|---|--|---|----------------------------|------------------------------------|-----------------------|------------|-----|--|--|
| | | | | 取 下 件 数 Withdrawal | 却 下 件 数 Dismissal | 国 勝 件 数 Decision in favor of Government | 国 側一 部勝 訴件 数 Decision partially in favor of Government | 国 側 敗 訴件 数 Decision against Government | 差 戻 件 数 Remand | 和 解 件 数 Reconciliation | そ の 他 Others | 計 Total | | | |
| (上告審) Hearing of final appeal | | | | | | | | | | | | | | | |
| 課 税 関 係 Cases related to taxation | 所得税 *1 | 20 | - | 16 | - | 6 | 14 | 2 | 1 | - | - | - | 23 | 13 | |
| | 法人税 *2 | 20 | - | 15 | - | 2 | 10 | - | - | - | - | - | 12 | 23 | |
| | 資産税 *3 | 5 | - | 9 | - | 3 | 4 | - | - | - | - | - | 7 | 7 | |
| | 消費税 *4 | - | - | 2 | - | - | 2 | - | - | - | - | - | 2 | - | |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 他の間接税 *6 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | その他 *7 | 1 | - | 1 | - | 1 | 1 | - | - | - | - | - | 2 | - | |
| | 計 *8 | 46 | - | 43 | - | 12 | 31 | 2 | 1 | - | - | - | 46 | 43 | |
| 徴 収 関 係 Cases related to collection | 行政事件 *9 | 5 | - | 12 | - | 1 | 8 | - | - | - | - | - | 9 | 8 | |
| | 執行停止 *10 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 損害賠償 *11 | - | - | 3 | - | - | - | 1 | - | - | - | - | 1 | 2 | |
| | その他民事 *12 | 1 | - | 2 | - | - | 1 | - | - | - | - | - | 1 | 2 | |
| | 非訟事件等 *13 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 計 *8 | 6 | - | 17 | - | 1 | 9 | 1 | - | - | - | - | 11 | 12 | | |
| 審判所関係 *14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 合計 *15 | 52 | - | 60 | - | 13 | 40 | 3 | 1 | - | - | - | 57 | 55 | | |
| (審級別合計) Total of cases at each order of judgements | | | | | | | | | | | | | | | |
| 課 税 関 係 Cases related to taxation | 所得税 *1 | 154 | - | 124 | 4 | 9 | 105 | 8 | 14 | - | - | 1 | 141 | 137 | |
| | 法人税 *2 | 107 | - | 77 | 1 | 2 | 53 | 10 | 4 | - | - | 1 | 71 | 113 | |
| | 資産税 *3 | 57 | - | 35 | 4 | 6 | 37 | 2 | 7 | - | - | - | 56 | 36 | |
| | 消費税 *4 | 6 | - | 11 | - | - | 9 | - | 1 | - | - | - | 10 | 7 | |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | 他の間接税 *6 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| | その他 *7 | 9 | - | 13 | 1 | 1 | 9 | - | - | - | - | - | 11 | 11 | |
| | 計 *8 | 333 | - | 260 | 10 | 18 | 213 | 20 | 26 | - | - | 2 | 289 | 304 | |
| 徴 収 関 係 Cases related to collection | 行政事件 *9 | 35 | - | 44 | 4 | 2 | 43 | 2 | - | - | - | - | 51 | 28 | |
| | 執行停止 *10 | 2 | - | 4 | 1 | 2 | 2 | - | 1 | - | - | - | 6 | - | |
| | 損害賠償 *11 | 7 | - | 10 | - | - | 7 | 3 | - | - | - | - | 10 | 7 | |
| | その他民事 *12 | 20 | - | 26 | 8 | 1 | 16 | - | 3 | - | 2 | - | 30 | 16 | |
| | 非訟事件等 *13 | - | - | 1 | - | - | - | - | - | - | - | 1 | 1 | - | |
| 計 *8 | 64 | - | 85 | 13 | 5 | 68 | 5 | 4 | - | 2 | 1 | 98 | 51 | | |
| 審判所関係 *14 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 合計 *16 | 397 | - | 345 | 23 | 23 | 281 | 25 | 30 | - | 2 | 3 | 387 | 355 | | |

Subject of survey, etc.:The tables show the statistics of litigation cases related to taxation or collection of national tax from April 1, 2007 to March 31, 2008.

Terminology:1 "Withdrawal" means suits cancelled by plaintiffs.

2 "Dismissal" means the decision rejecting a case due to the lack of requirements for litigation or appeal.

3 "Remand" means the decision sending a case back to a lower court or the first instance for the purpose of rehearing when a higher court annulled the original decision.

4 "Reconciliation" means the case where parties in conflict conceded each other and stopped disputing.

(2) 国側原告事件

(単位：件)

Litigation cases (Government as plaintiff)

(Number of cases)

| 区分 Type | 前年度 未係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調整 件数 Number of arranged cases such as change of jurisdiction | 本年度 提起 件数 Number of cases filed for the current fiscal year | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | | | | | 本年度 未係属 件数 Number of pending cases at the end of the current fiscal year | |
|---|---|--|---|--|-------------------------------|---|--|---|----------------------------|------------------------------------|---------------|------------|----|--|--|
| | | | | 取 下 件 数 Withdrawal | 却 下 件 数 Dismissal | 国 側 勝 訴 件 数 Decision in favor of Government | 国 側一 部勝 訴件 数 Decision partially in favor of Government | 国 側敗 訴件 数 Decision against Government | 差 戻 件 数 Remand | 和 解 件 数 Reconciliation | その他 Others | 計 Total | | | |
| (第一審)The first instance | | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | - | - | 4 | - | - | 1 | - | - | - | - | - | - | 1 | 3 | |
| 名 義 変 更 *2 | 2 | - | 1 | - | - | 2 | - | - | - | - | - | - | 2 | 1 | |
| 債 権 取 立 *3 | 11 | - | 17 | 2 | - | 16 | 2 | - | - | 1 | 1 | 22 | 6 | | |
| そ の 他 民 事 *4 | 13 | - | 37 | 1 | - | 39 | - | - | - | - | - | 40 | 10 | | |
| 非 訟 事 件 等 Nonlitigious cases | 支 払 督 促 *5 | - | 2 | - | - | - | - | - | - | - | 2 | 2 | - | | |
| | 保 全 処 分 *6 | - | 4 | - | - | 3 | - | - | - | - | - | 3 | 1 | | |
| | 強 制 執 行 *7 | 6 | 15 | 2 | - | - | - | - | - | - | 13 | 15 | 6 | | |
| | そ の 他 *8 | 24 | 114 | - | - | 2 | - | - | - | - | 73 | 75 | 63 | | |
| 計 Subtotal | 56 | - | 194 | 5 | - | 63 | 2 | - | - | 1 | 89 | 160 | 90 | | |
| (控訴審) Trial of an appeal | | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 名 義 変 更 *2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 債 権 取 立 *3 | 3 | - | 5 | - | - | 6 | 1 | - | - | - | - | 7 | 1 | | |
| そ の 他 民 事 *4 | 1 | - | - | - | - | 1 | - | - | - | - | - | 1 | - | | |
| 非 訟 事 件 等 Nonlitigious cases | 支 払 督 促 *5 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | 保 全 処 分 *6 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | 強 制 執 行 *7 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | そ の 他 *8 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 計 Subtotal | 4 | - | 5 | - | - | 7 | 1 | - | - | - | - | 8 | 1 | | |
| (上告審)Hearing of final appeal | | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 名 義 変 更 *2 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 債 権 取 立 *3 | - | - | 2 | - | - | 1 | - | - | - | - | - | 1 | 1 | | |
| そ の 他 民 事 *4 | - | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 非 訟 事 件 等 Nonlitigious cases | 支 払 督 促 *5 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | 保 全 処 分 *6 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | 強 制 執 行 *7 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| | そ の 他 *8 | - | - | - | - | - | - | - | - | - | - | - | - | | |
| 計 Subtotal | - | - | 2 | - | - | 1 | - | - | - | - | - | 1 | 1 | | |
| Total of cases (審級別合計)at each order of judgments | | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | - | - | 4 | - | - | 1 | - | - | - | - | - | 1 | 3 | | |
| 名 義 変 更 *2 | 2 | - | 1 | - | - | 2 | - | - | - | - | - | 2 | 1 | | |
| 債 権 取 立 *3 | 14 | - | 24 | 2 | - | 23 | 3 | - | - | 1 | 1 | 30 | 8 | | |
| そ の 他 民 事 *4 | 14 | - | 37 | 1 | - | 40 | - | - | - | - | - | 41 | 10 | | |
| 非 訟 事 件 等 Nonlitigious cases | 支 払 督 促 *5 | - | 2 | - | - | - | - | - | - | - | 2 | 2 | - | | |
| | 保 全 処 分 *6 | - | 4 | - | - | 3 | - | - | - | - | - | 3 | 1 | | |
| | 強 制 執 行 *7 | 6 | 15 | 2 | - | - | - | - | - | - | 13 | 15 | 6 | | |
| | そ の 他 *8 | 24 | 114 | - | - | 2 | - | - | - | - | 73 | 75 | 63 | | |
| 計 Total | 60 | - | 201 | 5 | - | 71 | 3 | - | - | 1 | 89 | 169 | 92 | | |

調査対象等：平成19年4月1日から平成20年3月31日までの間における国税の徴収関係に関する訴訟事件について掲げた。

Subject of survey, etc.:The table shows the statistics of litigation cases related to collection of national tax from April 1, 2007 to March 31, 2008.

- 1 Fraudulent deed
- 2 Change of name
- 3 Collection of bonds
- 4 Other civil cases
- 5 Order for payment
- 6 Preservative measure
- 7 Forcible execution
- 8 Others

(3) 国側被告事件の国税局別内訳

(単位：件)

Breakdown of litigation cases (Government as defendant) by Regional Taxation Bureaus

(Number of cases)

| 区分 Type | 前年度 末係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調件 数 Number of arranged cases such as change of jurisdiction | 本年度提起件数 Number of cases filed for the current fiscal year | | | | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | | | 本年 度末 係属 件数 Number of pending cases at the end of the current fiscal year | | |
|-------------------------------------|--|--|---|---------------------------|--------------------------------|------------|--|-----------------------|--|--|---|--------------------|----------------------------|---------------|--|------------|-----|
| | | | 第1審 The first instance | 控訴審 Trial of an appeal | 上告審 Hearing of final appeal | 計 Total | 取下 件数 Withdrawal | 却下 件数 Dismissal | 国側 勝訴 件数 Decision in favor of Government | 国側一 部勝訴 件数 Decision partially in favor of Government | 国側 敗訴 件数 Decision against Government | 差戻 件数 Remand | 和解 件数 Reconciliation | その他 Others | | 計 Total | |
| (課税関係) Cases related to taxation | | | | | | | | | | | | | | | | | |
| 札幌 Sapporo | 3 | - | 4 | 1 | 1 | 6 | - | 1 | 2 | - | - | - | - | - | - | 3 | 6 |
| 仙台 Sendai | 8 | - | 1 | 2 | 2 | 5 | 2 | - | 5 | - | - | - | - | - | 1 | 8 | 5 |
| 関東信越 Kanto Shinetsu | 28 | - | 11 | 14 | 3 | 28 | 1 | 1 | 24 | 1 | 1 | - | - | - | 1 | 29 | 27 |
| 東京 Tokyo | 113 | - | 52 | 26 | 18 | 96 | 6 | 7 | 72 | 12 | 9 | - | - | - | - | 106 | 103 |
| 金沢 Kanazawa | 8 | - | 2 | 2 | - | 4 | - | 1 | 6 | - | 1 | - | - | - | - | 8 | 4 |
| 名古屋 Nagoya | 35 | - | 18 | 11 | 5 | 34 | 1 | 3 | 23 | - | 9 | - | - | - | - | 36 | 33 |
| 大阪 Osaka | 64 | - | 16 | 10 | 4 | 30 | - | 1 | 35 | 3 | 2 | - | - | - | - | 41 | 53 |
| 広島 Hiroshima | 24 | - | 8 | 8 | 2 | 18 | - | - | 18 | 2 | - | - | - | - | - | 20 | 22 |
| 高松 Takamatsu | 14 | - | 5 | 2 | - | 7 | - | 1 | 10 | 1 | - | - | - | - | - | 12 | 9 |
| 福岡 Fukuoka | 17 | - | 6 | 5 | 5 | 16 | - | 1 | 9 | 1 | 2 | - | - | - | - | 13 | 20 |
| 熊本 Kumamoto | 14 | - | 6 | 3 | 3 | 12 | - | 1 | 7 | - | 2 | - | - | - | - | 10 | 16 |
| 沖縄 Okinawa | 5 | - | 3 | 1 | - | 4 | - | 1 | 2 | - | - | - | - | - | - | 3 | 6 |
| 計 Subtotal | 333 | - | 132 | 85 | 43 | 260 | 10 | 18 | 213 | 20 | 26 | - | - | - | 2 | 289 | 304 |
| (徴収関係) Cases related to collection | | | | | | | | | | | | | | | | | |
| 札幌 Sapporo | 2 | - | 1 | 1 | - | 2 | - | 2 | 1 | - | - | - | - | - | - | 3 | 1 |
| 仙台 Sendai | - | - | 1 | - | - | 1 | - | - | 1 | - | - | - | - | - | - | 1 | - |
| 関東信越 Kanto Shinetsu | 5 | - | 5 | 3 | 1 | 9 | 2 | - | 7 | - | - | - | 1 | - | - | 10 | 4 |
| 東京 Tokyo | 31 | - | 24 | 15 | 12 | 51 | 8 | 1 | 36 | 4 | 3 | - | 1 | - | - | 53 | 29 |
| 金沢 Kanazawa | 6 | - | 1 | 2 | - | 3 | - | - | 5 | - | 1 | - | - | - | - | 6 | 3 |
| 名古屋 Nagoya | 6 | - | 3 | 4 | 1 | 8 | - | - | 8 | - | - | - | - | - | - | 8 | 6 |
| 大阪 Osaka | 9 | - | 2 | 1 | 1 | 4 | 2 | 2 | 5 | - | - | - | - | - | - | 9 | 4 |
| 広島 Hiroshima | 2 | - | 2 | - | 1 | 3 | - | - | 2 | - | - | - | - | - | 1 | 3 | 2 |
| 高松 Takamatsu | 1 | - | 1 | - | 1 | 2 | 1 | - | - | 1 | - | - | - | - | - | 2 | 1 |
| 福岡 Fukuoka | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 熊本 Kumamoto | 2 | - | - | 2 | - | 2 | - | - | 3 | - | - | - | - | - | - | 3 | 1 |
| 沖縄 Okinawa | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 計 Subtotal | 64 | - | 40 | 28 | 17 | 85 | 13 | 5 | 68 | 5 | 4 | - | 2 | 1 | 98 | 51 | |
| 審判所分 National Tax Tribunal | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 合計 Total | 397 | - | 172 | 113 | 60 | 345 | 23 | 23 | 281 | 25 | 30 | - | 2 | 3 | 387 | 355 | |

(4) 国側原告事件の国税局別内訳

(単位：件)

Breakdown of litigation cases (Government as plaintiff) by Regional Taxation Bureaus

(Number of cases)

| 区分 Type | 前年度 末係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調整 件数 Number of arranged cases such as change of jurisdiction | 本年度提起件数 Number of cases filed for the current fiscal year | | | | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | | | | 本年 度末 係属 件数 Number of pending cases at the end of the current fiscal year | |
|------------------------------------|--|---|---|---------------------------|--------------------------------|------------|--|-----------------------|--|--|---|--------------------|----------------------------|---------------|------------|--|--|
| | | | 第1審 The first instance | 控訴審 Trial of an appeal | 上告審 Hearing of final appeal | 計 Total | 取下 件数 Withdrawal | 却下 件数 Dismissal | 国側 勝訴 件数 Decision in favor of Government | 国側一 部勝訴 件数 Decision partially in favor of Government | 国側 敗訴 件数 Decision against Government | 差戻 件数 Remand | 和解 件数 Reconciliation | その他 Others | 計 Total | | |
| 国税局 Regional Taxation Bureau | | | | | | | | | | | | | | | | | |
| 札幌 Sapporo | 4 | - | 5 | 2 | - | 7 | - | - | 6 | 1 | - | - | - | 1 | 8 | 3 | |
| 仙台 Sendai | 4 | - | 5 | 1 | - | 6 | - | - | 4 | - | - | - | - | - | 4 | 6 | |
| 関東信越 Kanto Shinetsu | 7 | - | 37 | - | - | 37 | - | - | 12 | - | - | - | 1 | 12 | 25 | 19 | |
| 東京 Tokyo | 18 | - | 70 | - | - | 70 | 1 | - | 13 | - | - | - | - | 31 | 45 | 43 | |
| 金沢 Kanazawa | 2 | - | 3 | - | - | 3 | - | - | 1 | - | - | - | - | 1 | 2 | 3 | |
| 名古屋 Nagoya | 12 | - | 33 | 1 | 1 | 35 | 1 | - | 15 | 2 | - | - | - | 23 | 41 | 6 | |
| 大阪 Osaka | 6 | - | 20 | 1 | 1 | 22 | 1 | - | 12 | - | - | - | - | 8 | 21 | 7 | |
| 広島 Hiroshima | 1 | - | 6 | - | - | 6 | - | - | 1 | - | - | - | - | 5 | 6 | 1 | |
| 高松 Takamatsu | 2 | - | 1 | - | - | 1 | 1 | - | 1 | - | - | - | - | 1 | 3 | - | |
| 福岡 Fukuoka | 3 | - | 3 | - | - | 3 | 1 | - | 1 | - | - | - | - | 3 | 5 | 1 | |
| 熊本 Kumamoto | 1 | - | 7 | - | - | 7 | - | - | 3 | - | - | - | - | 4 | 7 | 1 | |
| 沖縄 Okinawa | - | - | 4 | - | - | 4 | - | - | 2 | - | - | - | - | - | 2 | 2 | |
| 合計 Total | 60 | - | 194 | 5 | 2 | 201 | 5 | - | 71 | 3 | - | - | 1 | 89 | 169 | 92 | |

(注) この表は、「(1) 国側被告事件」及び「(2) 国側原告事件」の合計欄を国税局別に示したものである。

This table shows the breakdown by Regional Taxation Bureaus of "Total" of "(1) Litigation cases (Government as defendant)" and "(2) Litigation cases (Government as plaintiff)".

19-3 直接国税犯則事件（査察事件） Direct National Tax Crime (Criminal Investigation)

(1) 起訴事件数及び有罪に係る人員、金額

Numbers of indicted cases, convicts and amount of fines

| 区分 Type | 起 訴 事 件 | | | | | | | |
|-------------------------------------|---|-----------|---|-----------|---|-----------|-------------------------------|-----------|
| | 前年度からの繰越未決件数 Number of carried over indicted cases unsettled form the previous year | | 本年度の起訴件数 Number of carried over indicted cases for the current year | | 起訴件数の 合 計 Total of indicted cases | | 左 の | |
| | ① | | ② | | ①+② | | 有罪件数 Number of convictions | |
| | 外 Excluding | 件 Case | 外 Excluding | 件 Case | 外 Excluding | 件 Case | 外 Excluding | 件 Case |
| 申告所得税 Self-assessment income tax | - | 36 | - | 59 | - | 95 | - | 74 |
| 法人税 Corporation tax | - | 47 | X | 72 | X | 119 | - | 85 |
| その他 Others | - | 9 | - | 48 | - | 57 | - | 30 |
| 合 計 Total | - | 92 | X | 179 | X | 271 | - | 189 |

調査期間：平成19年4月1日から平成20年3月31日までの間における事績を示したものである。

- (注) 1 外書は、上級審からの差戻し件数である。
2 内書は、懲役刑に罰金刑が併科されたものである。
3 「その他」は、相続税、源泉所得税及び消費税である。

(2) 犯則者違反行為別件数

Number of cases by type of violations

(単位：件)
(Number of cases)

| 申告所得税 Self-assessment income tax | | 法人税 Corporation tax | | その他 Others | |
|-------------------------------------|------------------------|--------------------------------|------------------------|--|------------------------|
| 該当条項 Relevant provisions | 件 数 Number of cases | 該当条項 Relevant provisions | 件 数 Number of cases | 該当条項 Relevant provisions | 件 数 Number of cases |
| 第 238条 Sec. 238 | 外 Extra - 73 | 第 159条 Sec. 159 | 外 Extra - 85 | ほ脱犯規定 tax fraud | 外 Extra - 30 |
| 第 241条 Sec. 241 | - 1 | 第 164条 Sec. 164 | 81 - | 両罰規定 the penalty against employer and employee | 15 - |
| 第 244条 Sec. 244 | 4 - | | | | |
| 合 計 Total | 4 74 | 合 計 Total | 81 85 | 合 計 Total | 15 30 |

- (注) 1 この表は、「(1) 起訴事件数及び有罪に係る人員、金額」の「有罪件数」欄の内訳を示したものである。
2 外書は、ほ脱犯規定の適用のほか、両罰規定も適用された件数である。
3 「その他」は、相続税、源泉所得税及び消費税である。

Note: 1 This table show the breakdown of "Number of convictions" of "(1) Numbers of indicted cases, convicts, and amount of fines".

2 Figures preceded by "Not included" show the number of cases to which the penalty against employer and employee as well as provisions for tax fraud were applied.

3 Others are inheritance tax and withholding incomr tax and consumption tax.

| 件 Indicted cases | | | | | | | | | | 区 分 Type |
|--|--|------------------------|------------------------------------|-------------|--|--|----|------------------------|-------|----------------------------------|
| 内 訳 Breakdown of numbers on the left | | | | | | 有罪に係る人員及び金額 Number of convicts and amount of fines | | | | |
| 無罪件数 Number of cases judged not guilty | 公訴権消滅 件 数 Number of expiration of prosecution | | 未決件数 Number of pending cases | | 懲役刑を科 せられたも のの人員 Number of cases imprisoned | 罰 金 Fines | | 金 額 Amount of fines | | |
| | 人 員 Number of cases | 金 額 Amount of fines | | | | | | | | |
| 外 件 Excluding Case | 外 件 Excluding Case | 外 件 Excluding Case | 外 件 Excluding Case | 人 Person | 内 人(社) Included Person(Number) | 百万円 Million yen | | | | |
| - | - | - | - | - | 21 | 74 | 66 | 75 | 2,232 | 申告所得税 Self-assessment income tax |
| - | - | - | X | - | 34 | 80 | 11 | 85 | 2,333 | 法 人 税 Corporation tax |
| - | - | - | - | - | 27 | 34 | 18 | 33 | 1,268 | そ の 他 Others |
| - | - | - | X | - | 82 | 188 | 95 | 193 | 5,834 | 合 計 Total |

Period covered by survey: The table shows the statistics of criminal cases from April 1, 2007 to March 31, 2008.

Note: 1 Figures preceded by "Excluding" are the sending back number of cases from the higher court.

2 Figures preceded by "Included" are those of cases where both imprisonment and fines were imposed.

3 Others are inheritance tax and withholding incomr tax and consumption tax.

19-4 間接国税犯則事件 Indirect National Tax Crime

(1) 検挙及び処理の状況

Statistics of arrest and procedure

| 区 分 Type | 酒 税 Liquor tax | | | | | 揮発油税 Gasoline tax | | | 地 方 道 路 税 Local road tax | 石油ガス税 Liquefied petroleum gas tax | | | |
|--|------------------------------------|-----------------------------------|----------------------|----------------|---|-------------------|------------------|------------------------------|--------------------------------|--------------------------------------|------------------|------------------------------|------------|
| | 免許者 Licensee | | 非免許者 Non-licensee | 小計 Subtotal | 犯則者 が判明 しない もの Cases of violators unidentified | 計 Total | ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | | 計 Total | ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | 計 Total |
| | 酒類等 製造者 Liquor manufacturers | 酒類販 売業者 Liquor distributors | | | | | | | | | | | |
| 要 処 理 件 数 Number of cases to be processed | 外 Exc. | 外 Exc. | 外 Exc. | 外 Exc. | | 外 Exc. | 外 Exc. | 外 Exc. | 外 Exc. | | | | |
| 前年度からの 繰越処理未済 *1 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 検挙 *2 | 7 | 3 | 8 | 18 | - | 18 | - | - | - | - | - | - | |
| 通告処分 *3 | 6 | 3 | 8 | 17 | - | 17 | - | - | - | - | - | - | |
| 告発 *4 | - | - | - | - | - | - | - | - | - | - | - | - | |
| その他 *5 | 1 | 1 | - | 1 | 1 | 1 | - | - | - | - | - | - | |
| 不問処分 *6 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 通知処分 *7 | - | 1 | - | 1 | 2 | 2 | - | - | - | - | - | - | |
| 不告発 *8 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 処分前 公訴権消滅 *9 | - | - | - | - | - | - | - | - | - | - | - | - | |
| 本年度末処理未済件数 *10 | - | - | - | 1 | 1 | 1 | - | - | - | - | - | - | |
| 犯 則 に 係 る 税 額 *11 | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | |
| 16,015 | - | 227 | 16,242 | - | 16,242 | 3,496 | - | 3,496 | 374 | - | - | - | |
| 通告処分罰科金相当額 *12 | 2,362 | 180 | 288 | 2,830 | - | 2,830 | 1,850 | 650 | 2,500 | - | - | - | |
| | 3,537 | 438 | 3,471 | 7,446 | - | 7,446 | | | | | | | |

調査対象等：平成19年4月1日から平成20年3月31日までの間における間接国税の犯則事件について示した。

用語の説明：1 通告処分とは、犯則者に対し罰科金に相当する金額、没収品等を納付すべき旨を通告したものをいう。

2 通知処分とは、犯則の心証を得なかったものについてその旨を通知したものをいう。

3 不問処分とは、犯則の心証を得たが軽微な犯則事件等で、通告処分又は告発を行わなかったものをいう。

4 収税官吏とは、犯則事件の調査のため、質問、検査、領置、臨検、搜索、差押等を行うことができる国税職員をいう。

(注) 1 外書は、共犯による犯則事件及び両罰規定を適用した犯則事件について、主たる者以外の者及び行為者を示す。

2 税関分を含まない。

1 Cases to be processed carried over from the previous fiscal year

2 Arrests

3 Notification procedure

4 Tax collectors

5 Others

6 Overlooking

7 Information

8 Non-prosecution

9 Expiration of prosecution right before disposition

10 Number of cases not to be processed as of the end of the current fiscal year

11 Amount of tax related to crimes

12 Amount of notification procedure corresponding to penalty and fine

(単位：件)
(Number of cases)

| 石油石炭税 Petroleum and Coal tax | | | たばこ税 Tobacco tax | | | たばこ 特別税 Special tobacco surtax | 取引所税 Bourse tax | 印紙税 Stamp tax | 航空機 燃料税 Aviation fuel tax | 電源開発 促進税 Promotion of power- resources development tax | 合計 Grandtotal | 区 分 Type |
|---------------------------------|------------------------------|---------------|---------------------|------------------------------|---------------|--------------------------------------|--------------------|------------------|---------------------------------|---|------------------|---|
| ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | 計 Total | ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | 計 Total | | | | | | | |
| - | - | - | - | - | - | - | - | - | - | - | 外 Exc. - | Number of cases to be processed 前年度からの 繰越処理未済 *1 要 処 理 件 数 検挙 *2 通告処分 *3 収税官吏 *4 告 発 その他 *5 不問処分 *6 通知処分 *7 不告発 *8 処分前 公訴権消滅 *9 本年度末処理未済件数 *10 犯則に係る税額 *11 通告処分罰金相当額 *12 Number of cases processed |
| - | - | - | - | - | - | - | - | - | - | - | 18 | |
| - | - | - | - | - | - | - | - | - | - | - | 43 | |
| - | - | - | - | - | - | - | - | - | - | - | 17 | |
| - | - | - | - | - | - | - | - | - | - | - | 39 | |
| - | - | - | - | - | - | - | - | - | - | - | 1 | |
| - | - | - | - | - | - | - | - | - | - | - | 1 | |
| - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | |
| - | - | - | - | - | - | - | - | - | - | - | - | |
| 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | |
| - | - | - | - | - | - | - | - | - | - | - | 2, 830 | - |
| - | - | - | - | - | - | - | - | - | - | - | 9, 946 | - |

Subject of survey, etc.: This table shows the statistics of tax crimes for indirect national tax from April 1, 2007 to March 31, 2008.

Terminology:1 "Notification procedure" means a procedure which notifies a violator of the amount of money corresponding to penalty and fine to be submitted, properties to be confiscated, and others.

2 "Information" means a procedure which informs that with respect to a violation no conviction was obtained.

3 "Overlooking" means a procedure which overlooks a violation despite convictions obtained without notification procedure or prosecution because of its triviality.

4 "Tax collectors" means national taxation officers who are entrusted to make questions, inspections, official retains, searches, seizures, etc.

Note:1 Figures preceded by "Excluding" show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.

2 Figures for customs are not included.

(2) 通告処分及び履行の状況

Statistics of notification procedure and fulfillment

| 区分 Type | 酒 税 Liquor tax | | | | 揮発油税 Gasoline tax | | | 石油ガス税 Liquefied petroleum gas tax | | |
|--|---------------------------------------|--------------------------------------|----------------------|------------------------|------------------------|---------------------------------|------------------------|--------------------------------------|---------------------------------|--------------------|
| | 免許者 Licensee | | 非免許者 Non-licensee | 計 Total | ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | 計 Total | ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | 計 Total |
| | 酒類等 製造者 Liquor manufacturers | 酒類 販売業者 Liquor distributors | | | | | | | | |
| | 外 Exc. | 外 Exc. | 外 Exc. | 外 Exc. | 外 Exc. | 外 Exc. | 外 Exc. | | | |
| 要履行件数 Number of notifications to be fulfilled | | | | | | | | | | |
| 前年度からの 繰越履行未済 Cases to be fulfilled carried over from the previous fiscal year | - | - | - | - | - | - | - | - | - | - |
| 通告処分 Notification procedures | 6 | 3 | 8 | 17 | - | 2 | 1 | 3 | - | - |
| 計 Total | 6 | 3 | 8 | 17 | - | 2 | 1 | 3 | - | - |
| 履行等件数 Number of fulfillment, etc | | | | | | | | | | |
| 通告不履行 による告発 Prosecution by non-fulfillment of notification | - | - | - | - | - | - | 1 | 1 | - | - |
| 通告後 公訴権消滅 Expiration of prosecution right after notification | - | - | - | - | - | - | - | - | - | - |
| 通告履行 Fulfillment of notification | 6 | 3 | 8 | 17 | 2 | - | - | 2 | - | - |
| 計 Total | 6 | 3 | 8 | 17 | 2 | - | 1 | 3 | - | - |
| 本年度末 履行未済件数 Number of notifications unfulfilled within FY | - | - | - | - | - | - | - | - | - | - |
| 通告履行罰科金 相当額 Amount of notification fulfilled corresponding to penalty and fine | 2,362 千円 Th. Yen | 180 千円 Th. Yen | 288 千円 Th. Yen | 2,830 千円 Th. Yen | 1,850 千円 Th. Yen | - 千円 Th. Yen | 1,850 千円 Th. Yen | - 千円 Th. Yen | - 千円 Th. Yen | - 千円 Th. Yen |

調査対象等：平成19年4月1日から平成20年3月31日までの間における間接国税の犯則事件について示した。

用語の説明：不履行とは、通告処分を履行しなかったものをいう。

(注) 1 外書は、共犯による犯則事件及び両罰規定を適用した犯則事件について、主たる者以外の者及び行為者を示す。

2 税関分は含まない。

Subject of survey, etc.: This table shows the statistics of tax crimes for indirect national tax from April 1, 2007 to March 31, 2008.

Terminology: "Non-fulfillment" means non-fulfillment of what notification procedure requires.

Note: 1 Figures preceded by "Excluding" show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.

2 Figures for customhouse are not included.

(単位：件)
(Number of cases)

| 石油石炭税 Petroleum and Coal tax | | | たばこ税 Tobacco tax | | | 合 計 Total | 区 分 Type |
|------------------------------|------------------------------|---------------|------------------|------------------------------|---------------|---------------|--|
| ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | 計 Total | ほ脱犯 Tax fraud | 秩序犯 Disciplinary criminal | 計 Total | | |
| - | - | - | - | - | - | 外 Exc. | Number of notifications to be fulfilled } 要履行件数 Number of fulfillment, etc } 履行等件数 Number of notifications unfulfilled within FY Amount of notification fulfilled corresponding to penalty and fine |
| - | - | - | - | - | - | 前年度からの繰越処理未済 | |
| - | - | - | - | - | - | 17 | |
| - | - | - | - | - | - | 17 | |
| - | - | - | - | - | - | 39 | |
| - | - | - | - | - | - | 17 | |
| - | - | - | - | - | - | 39 | |
| - | - | - | - | - | - | 1 | |
| - | - | - | - | - | - | 17 | |
| - | - | - | - | - | - | 38 | |
| - | - | - | - | - | - | 17 | |
| - | - | - | - | - | - | 39 | |
| - | - | - | - | - | - | - | |
| 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 千円 Th. Yen | 本年度未 履行未済件数 |
| - | - | - | - | - | - | 2,830 | 通告履行罰科金 相当額 |
| - | - | - | - | - | - | 9,296 | |

(3) 酒税の違反行為別検挙の状況

Statistics of arrest by type of violations of liquor tax

| 区分 Type | 免 許 者 Licensees | | | | | | | | | | |
|--|-------------------------------|--------------------------------|---------------------|--|--------------------------------|---------------------|------------------------------|--------------------------------|---------------------|---|--|
| | 酒類製造者 Liquor manufacturers | | | 酒母、もろみ製造者 Manufacturers of yeast mash and/or unrefined sake | | | 酒類卸売業者 Liquor wholesalers | | | | |
| | 件数 Number of cases | 犯則数量 Quantity of violations | 税額 Amount of tax | 件数 Number of cases | 犯則数量 Quantity of violations | 税額 Amount of tax | 件数 Number of cases | 犯則数量 Quantity of violations | 税額 Amount of tax | | |
| 外 件 Exc. Case | l kg | 千円 thousand yen | 外 件 Exc. Case | l kg | 千円 thousand yen | 外 件 Exc. Case | l kg | 千円 thousand yen | | | |
| 第54条 Sec. 54 | 1 | - | - | - | - | - | - | - | - | - | |
| 第55条 Sec. 55 | 4 | - | - | - | - | - | - | - | - | - | |
| 第56条 第1項 第1号 Sec. 56, Par.1-1 | 3 | 90,656 | 15,970 | - | - | - | - | - | - | - | |
| 第56条 第1項 第2号 Sec. 56, Par.1-2 | - | - | - | - | - | - | - | - | - | - | |
| 第56条 第1項 第3号 Sec. 56, Par.1-3 | - | - | - | - | - | - | - | - | - | - | |
| 第56条 第1項 第4号 Sec. 56, Par.1-4 | - | - | - | - | - | - | - | - | - | - | |
| 第56条 第1項 第5号 Sec. 56, Par.1-5 | 1 | - | - | - | - | - | - | - | - | - | |
| 第56条 第1項 第6号 Sec. 56, Par.1-6 | 1 | 52 | - | - | - | - | - | - | - | - | |
| 第56条 第1項 第7号 Sec. 56, Par.1-7 | - | - | - | - | - | - | - | - | - | - | |
| 第58条 Sec. 58 | 1 | - | - | - | - | - | - | - | - | - | |
| 第59条 Sec. 59 | (外)1 | (外)444 | - | - | - | - | - | - | - | - | |
| 第60条 Sec. 60 | (外)1 | (外)444 | - | - | - | - | - | - | - | - | |
| 合計 Total | (外)2 7 | (外)888 | - | - | - | - | - | - | - | - | |
| 犯則者が判明しないもの Cases of violators unidentified | 7 | 135,253 | 16,015 | - | - | - | - | - | - | - | |

- (注) 1 この表は、「(1) 検挙及び処理の状況」について、違反行為別検挙の状況を示したものである。
 2 外書は、共犯による犯則事件及び両罰規定を適用した犯則事件について、主たる者以外の者及び行為者を示す。
 3 (外) 書は、2以上の違反条項に該当する犯則事件について、主たる条項以外の条項に該当する件数を示す。

| 酒類小売業者 Liquor retailers | | | 非免許者 Non-licensees | | | 計 Total | | | 左の計のうち 密輸入酒類に係るもの Smuggled liquors of the total figures on the left | | | 区 分 Type |
|----------------------------|--------------------------------|---------------------|-----------------------|--------------------------------|---------------------|-----------------------|--------------------------------|---------------------|--|--------------------------------|---------------------|--|
| 件数 Number of cases | 犯則数量 Quantity of violations | 税額 Amount of tax | 件数 Number of cases | 犯則数量 Quantity of violations | 税額 Amount of tax | 件数 Number of cases | 犯則数量 Quantity of violations | 税額 Amount of tax | 件数 Number of cases | 犯則数量 Quantity of violations | 税額 Amount of tax | |
| 外 件 Exc. Case | / kg | 千円 thousand yen | 外 件 Exc. Case | / kg | 千円 thousand yen | 外 件 Exc. Case | / kg | 千円 thousand yen | 外 件 Exc. Case | / kg | 千円 thousand yen | |
| - | - | - | 2 | - | - | 3 | - | - | - | - | - | 第54条 Sec. 54 |
| - | - | - | 7 | 2,525 | 227 | 8 | 2,636 | 272 | - | - | - | 第55条 Sec. 55 |
| - | - | - | 6 | - | - | 3 | 90,656 | 15,970 | - | - | - | 第56条 第1項 第1号 Sec. 56, Par.1-1 |
| - | - | - | 22 | 346,748 | - | 6 | 346,748 | - | - | - | - | 第56条 第1項 第2号 Sec. 56, Par.1-2 |
| - | - | - | - | - | - | - | - | - | - | - | - | 第56条 第1項 第3号 Sec. 56, Par.1-3 |
| - | - | - | - | - | - | - | - | - | - | - | - | 第56条 第1項 第4号 Sec. 56, Par.1-4 |
| - | - | - | - | - | - | 1 | - | - | - | - | - | 第56条 第1項 第5号 Sec. 56, Par.1-5 |
| - | - | - | 1 | 5 | - | 2 | 57 | - | - | - | - | 第56条 第1項 第6号 Sec. 56, Par.1-6 |
| - | - | - | - | - | - | - | - | - | - | - | - | 第56条 第1項 第7号 Sec. 56, Par.1-7 |
| 3 | - | - | - | - | - | 4 | - | - | - | - | - | 第58条 Sec. 58 |
| 3 | 361,857 | - | - | - | - | 4 | 406,291 | - | - | - | - | 第59条 Sec. 59 |
| - | - | - | - | - | - | (外)1 | (外)444 | - | - | - | - | 第60条 Sec. 60 |
| - | - | - | - | - | - | (外)1 | (外)444 | - | - | - | - | 合 計 Total |
| 3 | - | - | - | - | - | 1 | - | - | - | - | - | 犯則者が判明し ないもの Cases of violators unidentified |
| 3 | 361,857 | - | 8 | - | - | (外)2 18 | (外)888 | - | - | - | - | |
| 3 | 361,857 | - | 30 | 349,278 | 227 | 40 | 846,388 | 16,242 | - | - | - | |

Note:1 This table shows the statistics of arrest by type of violations in relation to "(1) Statistics of arrest and procedure".

2 Figures preceded by "Excluding" show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.

3 Figures preceded by "Excluding" show the number of offenders other than principal offender in tax crimes committed by a joint offence or to which a penalty against both the employer and employee was applied.

(4) 酒税以外の間接税の違反行為別検挙の状況

(単位：件)

Status of arrest by type of violations of indirect taxes other than liquor tax

(Number of cases)

| 揮発油税 Gasoline tax | | | 地方道路税 Local road tax | | | 石油ガス税 Liquefied petroleum gas tax | | |
|-----------------------------|-----------------------|-----------|-----------------------------|-----------------------|-----------|--------------------------------------|-------------------------------|-----------|
| 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. | 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. | 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. |
| 第27条第1項 第1号 | Sec.27,Par.1 2 | | 第15条第1項 第1号 | Sec.15,Par.1 2 | | 第28条第1項 第1号 | Sec.28,Par.1 - | |
| 第2号 | Sec.27,Par.1-2 - | | 第2号 | Sec.15,Par.1-2 - | | 第2号 | Sec.28,Par.1-2 - | |
| 第28条 第1号 | Sec.28 1 | | 第15条の2 | Sec.15,Par.2 - | | 第29条 第1号 | Sec.29 Sec.29,Par.1-1 - | |
| 第2号 | Sec.28,Par.1-2 - | | 第17条 | Sec.17 - | | 第2号 | Sec.29,Par.1-2 - | |
| 第3号 | Sec.28,Par.1-3 - | | 第1項 | Sec.17,Par.1 - | | 第3号 | Sec.29,Par.1-3 - | |
| 第29条 第1号 | Sec.29 - | | | | | 第30条 第1号 | Sec.30 Sec.30,Par.1-1 - | |
| 第2号 | Sec.29,Par.1-2 - | (外)1 | | | | 第2号 | Sec.30,Par.1-2 - | |
| 第3号 | Sec.29,Par.1-3 - | | | | | 第3号 | Sec.30,Par.1-3 - | |
| 第4号 | Sec.29,Par.1-4 - | | | | | 第4号 | Sec.30,Par.1-4 - | |
| 第31条 第1項 | Sec.31 - | | | | | | | |
| 合計 Total | (外)1 3 | | 合計 Total | 2 | | 合計 Total | - | |

| 石油石炭税 Petroleum and Coal tax | | | たばこ税 Tobacco tax | | | たばこ特別税 Special tobacco surtax | | | 取引所税 Bourse tax | | |
|---------------------------------|-----------------------|-----------|-----------------------------|-----------------------|-----------|----------------------------------|-----------------------|-----------|-----------------------------|-------------------------------|-----------|
| 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. | 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. | 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. | 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. |
| 第24条第1項 第1号 | Sec.24,Par.1 - | | 第28条第1項 第1号 | Sec.28,Par.1 - | | 第21条第1項 第1号 | Sec.21,Par.1 - | | 第14条第1項 第1号 | Sec.14,Par.1 - | |
| 第2号 | Sec.24,Par.1-2 - | | 第2号 | Sec.28,Par.1-2 - | | 第2号 | Sec.21,Par.1-2 - | | 第15条 第1号 | Sec.15 Sec.15,Par.1-1 - | |
| 第25条 第1号 | Sec.25 - | | 第29条 第1号 | Sec.29 - | | 第22条 | Sec.22 - | | 第2号 | Sec.15,Par.1-2 - | |
| 第2号 | Sec.25,Par.1-2 - | | 第2号 | Sec.29,Par.1-2 - | | | | | | | |
| 第26条 第1号 | Sec.26 - | | 第30条 第1号 | Sec.30 - | | | | | | | |
| 第2号 | Sec.26,Par.1-2 - | | 第2号 | Sec.30,Par.1-2 - | | | | | | | |
| 第3号 | Sec.26,Par.1-3 - | | 第3号 | Sec.30,Par.1-3 - | | | | | | | |
| 第4号 | Sec.26,Par.1-4 - | | 第4号 | Sec.30,Par.1-4 - | | | | | | | |
| 合計 Total | - | | 合計 Total | - | | 合計 Total | - | | 合計 Total | - | |

| 印紙税 Stamp tax | | | 航空機燃料税 Aviation fuel tax | | | 電源開発促進税 Promotion of power-resources development tax | | |
|-----------------------------|-----------------------|-----------|-----------------------------|-----------------------|-----------|---|-------------------------------|-----------|
| 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. | 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. | 該当条項 Relevant provisions | 件数 Number of cases | 外 Exc. |
| 第22条第1項 第1号 | Sec.22,Par.1 - | | 第20条第1項 第1号 | Sec.20,Par.1 - | | 第13条第1項 第1号 | Sec.13,Par.1 - | |
| 第2号 | Sec.22,Par.1-2 - | | 第2号 | Sec.20,Par.1-2 - | | 第14条 第1号 | Sec.14 Sec.14,Par.1-1 - | |
| 第23条 | Sec.23 - | | 第21条 | Sec.21 - | | 第2号 | Sec.14,Par.1-2 - | |
| 第24条 | Sec.24 - | | 第1号 | Sec.21,Par.1-1 - | | 第3号 | Sec.14,Par.1-3 - | |
| 第25条 第1号 | Sec.25 - | | 第2号 | Sec.21,Par.1-2 - | | | | |
| 第2号 | Sec.25,Par.1-2 - | | 第3号 | Sec.21,Par.1-3 - | | | | |
| 第3号 | Sec.25,Par.1-3 - | | | | | | | |
| 第4号 | Sec.25,Par.1-4 - | | | | | | | |
| 第26条 第1号 | Sec.26 - | | | | | | | |
| 第2号 | Sec.26,Par.1-2 - | | | | | | | |
| 合計 Total | - | | 合計 Total | - | | 合計 Total | - | |

(注) 1 この表は、「(1)検挙及び処理の状況」について、違反行為別検挙の状況を示したものである。

2 外書は、共犯による犯則事件及び両罰規定を適用した犯則事件について、主たる者以外の者及び行為者を示す。

3 外書のカッコ書きは、2以上の違反条項に該当する犯則事件について、主たる条項以外の条項に該当する件数を示す。

Note:1 This table shows the status of arrest by type of violations in relation to "(1) Status of arrest and procedure".

2 Figures preceded by "Excluding" show the number of offenders other than principal offender in tax crimes committed by joint offence or to which the penalty against employer and employee was applied.

3 Figures preceded by "Excluding" show the number of offenders other than principal offender in tax crimes committed by a joint offence or to which a penalty against both the employer and employee was applied.