

# 19 その他

## 統計表を見る方のために

### 利用上の注意

#### 1 不服審査

この統計表は、平成21会計年度内における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。）による不服申立ての事績を、異議申立てと審査請求とに分けて掲げたものである。

#### 2 訴訟事件

この統計表は、平成21会計年度内における賦課又は徴収関係（徴収及び滞納処分）に関連して国、国税局長又は税務署長を当事者又は参加人とする訴訟の事績について、国側被告事件（賦課若しくは徴収関係）と国側原告事件（徴収関係）に区分して掲げたものである。

#### 3 直接国税犯則事件（査察事件）

この統計表は、平成21会計年度内における国税犯則取締法に基づく直接国税に係る犯則事件に対する処分の状況について掲げたものである。

#### 4 間接国税犯則事件

この統計表は、平成21会計年度内の国税犯則取締法に基づく間接国税に係る犯則事件に関する事績を、検挙及び処理の状況、通告処分及び履行の状況、酒税の違反行為別検挙の状況、酒税以外の間接税の違反行為別検挙件数に区分して掲げたものである。

#### 5 資料収集

この統計表は、平成21事務年度における法定資料・法定外資料の資料収集、不動産等の譲受けの対価の支払調書の提出監査状況を掲げたものである。

#### 6 税務相談

この統計表は、平成21会計年度における相談等の受理状況、タックスアンサーの利用状況を掲げたものである。

#### 7 税理士

この統計表は、平成21会計年度末における税理士試験の受験・合格者数、税理士の登録者数、税理士会別の会員数、通知弁護士・通知弁護士法人・許可公認会計士の状況を掲げたものである。

#### 8 平成10年以後、当分の間停止された税目の累年比較

この統計表は、平成10年以後、当分の間、課税が停止された税目の課税事績等を掲げたものである。

## 19 Others

### For the people who use the statistical tables

#### Notes on use

##### 1 Administrative review

The statistical tables show the statistics of administrative protests filed under General Law of National Taxes and Administrative Appellate Law

(except for Law Concerning Access to Information Held by Administrative Organs) during FY2009. The cases are classified into request for reinvestigation, and request for reconsideration.

##### 2 Litigation case

The statistical table shows the statistics of litigation cases related to taxation or collection-related matters (collection and procedure for collection of tax delinquency) during FY2009 which involved the government, Regional Commissioner, or Director of Taxation Office as a party concerned or an intervener. The cases are classified into the cases where the government is the defendant (taxation or collection-related matters), and the cases where the government is the plaintiff (collection-related matters).

The classification of plaintiff and defendant is based on the classification in the court of first instance.

##### 3 Direct national tax crime (criminal investigation)

The statistical tables show the statistics of dispositions based on National Tax Violations Control Law related to tax crimes for direct national tax during FY2009.

##### 4 Indirect national tax crime

This statistical table shows the statistics of activities based on National Tax Violations Control Law related to tax crimes for indirect national tax during FY2009. The activities are analyzed from the following view points. ① Statistics of arrest and procedure, ② Statistics of notification procedure and fulfillment, ③ Statistics of arrest by type of violations of liquor tax, ④ Number of arrests by type of violations of consumption tax

##### 5 Information Returns

The statistical tables show the statistics of data collection of information returns and documents other than information returns, and the statistics of audit on submission of record of payment of compensation for real estate, etc. acquired from July 1, 2009 to June

##### 6 Tax consultation

The statistical tables show the statistics of reception of tax consultation, and the statistics of use of Taxanswer during FY2009.

##### 7 Certified Public Tax Accountant

The statistical tables show the numbers of examinees and successful candidates of Certified Public Tax Accountant examination, the number of registrations of Certified Public Tax Accountant, the number of members of each Certified Public Tax Accountants' association, and the statistics of enrolled lawyers, enrolled law corporations and certified public accountant with license at the end of FY 2009.

##### 8 Yearly comparison of items of taxation suspended for a while since 1998

The statistical tables show the statistics of taxation of tax items which were suspended for a while since 1998.