

## 19-7 税理士

## Certified Public Tax Accountants

## (1) 税理士試験の受験・合格者数

(単位：人)

Numbers of examinees and successful candidates of Certified Public Tax Accountant examination

(In persons)

区 分 Type		受 験 者 数 Numbers of examinees	合 格 者 数 Number of successful candidates	一 部 科 目 合 格 者 数 Numbers of successful candidates for part of subjects
第 1 回 (昭和26年)	1 <sup>st</sup> Examination (1951)	3,112	35	963
5 ( 30 )	5 (1955)	7,849	250	2,091
10 ( 35 )	10 (1960)	13,538	618	3,449
15 ( 40 )	15 (1965)	23,428	767	5,370
20 ( 45 )	20 (1970)	30,579	661	5,128
25 ( 50 )	25 (1975)	37,799	781	5,804
30 ( 55 )	30 (1980)	42,588	872	6,815
35 ( 60 )	35 (1985)	39,739	940	5,954
40 (平成2 )	40 (1990)	39,591	949	5,530
45 ( 7 )	45 (1995)	52,032	943	7,256
46 ( 8 )	46 (1996)	53,137	1,022	7,727
47 ( 9 )	47 (1997)	52,032	968	7,298
48 ( 10 )	48 (1998)	51,773	1,025	7,159
49 ( 11 )	49 (1999)	52,477	1,052	6,945
50 ( 12 )	50 (2000)	52,567	1,076	7,173
51 ( 13 )	51 (2001)	50,677	1,085	7,415
52 ( 14 )	52 (2002)	52,560	1,074	7,706
53 ( 15 )	53 (2003)	55,175	1,193	9,850
54 ( 16 )	54 (2004)	56,126	1,090	8,039
55 ( 17 )	55 (2005)	56,314	1,055	8,662
56 ( 18 )	56 (2006)	54,203	1,126	8,726
57 ( 19 )	57 (2007)	53,324	1,014	7,413
58 ( 20 )	58 (2008)	51,863	964	8,212
59 ( 21 )	59 (2009)	51,479	1,058	7,116
60 ( 22 )	60 (2010)	51,468	999	7,454
61 ( 23 )	61 (2011)	49,510	1,094	7,973
62 ( 24 )	62 (2012)	48,123	1,104	8,964
63 ( 25 )	63 (2013)	45,337	905	7,443
64 ( 26 )	64 (2014)	41,031	910	5,999
65 ( 27 )	65 (2015)	38,175	835	6,067

資料：人事課調

Source: Personnel Division

## (2) 税理士登録者数

(単位：人)

Number of registrations of Certified Public Tax Accountants

(In persons)

区分 Type	弁護士 Lawyers	公認 会計士 Certified public accountants	試験 合格者 Those who passed the examination	試験 免除者 Those exempted from the examination	資格 認定者 Those who were certified as qualified	税務 代理士 Tax proxy	特別試験 合格者 Those who passed the special examination	特例法 認定者 Those authorized under the special measure law	合計 Total
平成22年度 FY2010	445	7,372	33,053	21,296	21	101	9,749	2	72,039
23 2011	464	7,706	33,366	22,183	15	81	8,819	1	72,635
24 2012	491	8,063	33,814	23,244	13	64	8,035	1	73,725
25 2013	522	8,422	34,032	24,297	12	48	7,167	1	74,501
26 2014	545	8,727	34,321	25,178	10	37	6,328	-	75,146
27 2015	574	9,004	34,531	26,016	4	26	5,488	-	75,643
(国税局別) By Regional Taxation Bureau									
札幌 Sapporo	5	170	722	709	-	-	254	-	1,860
仙台 Sendai	6	193	953	950	-	-	374	-	2,476
関東信越 Kanto Shinetsu	38	613	3,352	2,636	-	3	665	-	7,307
東京 Tokyo	190	4,555	15,046	7,840	2	14	1,562	-	29,209
金沢 Kanazawa	6	119	505	651	-	-	110	-	1,391
名古屋 Nagoya	35	799	3,368	3,904	-	1	684	-	8,791
大阪 Osaka	252	1,748	6,702	4,674	-	5	1,027	-	14,408
広島 Hiroshima	12	213	1,210	1,313	1	-	290	-	3,039
高松 Takamatsu	2	122	607	702	-	-	139	-	1,572
福岡 Fukuoka	11	297	1,280	1,344	-	3	203	-	3,138
熊本 Kumamoto	16	135	653	1,113	-	-	153	-	2,070
沖縄 Okinawa	1	40	133	180	1	-	27	-	382
合計 Total	574	9,004	34,531	26,016	4	26	5,488	-	75,643

資料：総務課調

調査時点：各年度末(3月31日現在)

用語の説明：1 試験合格者とは、税理士試験の試験科目の最終科目が試験合格による者をいう。

2 試験免除者とは、税理士試験の試験科目の最終科目が免除による者をいう。

3 資格認定者とは、税理士法施行（昭和26年7月15日）の際、国又は地方公共団体の職員である者で、税理士試験の合格者と同等以上の学識を有する旨の税理士試験委員の認定を受けた者をいう。

4 税務代理士とは、税務代理士の許可を受けた者をいう。

5 特別試験合格者とは、一定の実務経験を有する者に対し行う特別の税理士試験に合格した者をいう。

6 特例法認定者とは、公認会計士特例試験等に関する法律（昭和39年法律第123号）第12条の規定に基づき、税理士試験委員の認定を受けた者をいう。

Source: Co-ordination Division

Time of survey: On the end of each fiscal year (31st March)

Terminology: 1 "Those who passed the examination" means those who passed the examination on final subjects of the Certified Public Tax Accountant Examination.

2 "Those exempted from the examination" means those who were exempted from the examination on final subjects of the Certified Public Tax Accountant Examination.

3 "Those who were certified as qualified" means those who were employees of the government or a local public entity as of the date of enforcement of the Certified Public Tax Accountant Law (July 15, 1951), and who were recognized as having an equal or higher level of knowledge compared to those who pass the Certified Public Tax Accountant Examination by the examiners of the examination.

4 "Tax proxy" means a person who received a permission as tax proxy.

5 "Those who passed the special examination" means those who passed the Special Certified Public Tax Accountant Examination held for those having certain operational experience.

6 "Those authorized under the special measure law" means those who were authorized according to the provisions of the Law for Special Measure of Certified Public Accountant Examination (Law No. 123 of 1964), Sec. 12 by the examiners of the Certified Public Tax Accountant Examination.

## (3) 国税局別の通知弁護士数、通知弁護士法人数

Number of enrolled lawyers and enrolled law corporations for each Regional Taxation Bureau

区分 Type	通知 弁 護 士 Enrolled lawyers						通知弁護士法人 Enrolled law corporations
	平成 22年度 FY2010	23 FY2011	24 FY2012	25 FY2013	26 FY2014	27 FY2015	27 FY2015
国税局 Regional Taxation Bureau	人 Person	人 Person	人 Person	人 Person	人 Person	人 Person	社 Number
札幌 Sapporo	94	108	115	132	132	176	3
仙台 Sendai	120	123	138	147	166	190	4
関東信越 Kanto Shinetsu	331	352	375	423	488	550	7
東京 Tokyo	1,150	1,229	1,331	1,414	1,596	1,711	19
金沢 Kanazawa	93	104	112	120	138	150	5
名古屋 Nagoya	302	324	349	369	409	453	8
大阪 Osaka	379	420	460	486	543	586	7
広島 Hiroshima	120	129	143	156	180	210	4
高松 Takamatsu	95	105	109	117	134	155	2
福岡 Fukuoka	139	158	165	175	196	212	5
熊本 Kumamoto	95	100	109	120	142	164	8
沖縄 Okinawa	66	71	79	87	110	127	5
合計 Total	2,984	3,223	3,485	3,746	4,234	4,684	77

資料：総務課調

調査時点：各年度末(3月31日現在)

用語の説明：1 通知弁護士とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士をいう。

2 通知弁護士法人とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士法人をいう。

(注) 通知弁護士数は、国税局ごとに集計しており、合計は延べ人員を示す。

Source: Co-ordination Division

Time of survey: On the end of each fiscal year (31st March)

Terminology: 1 "Enrolled lawyers" means the lawyers who have notified the Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

2 "Enrolled law corporations" means the lawyer companies who have notified the Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

Note: Number of enrolled lawyers is calculated by Regional Taxation Bureau and "Total" means total number.