

19-8 電子帳簿保存法に基づく電磁的記録による保存等の承認状況  
 Statistics of approvals regarding electronic book and record keeping based on Law(or  
 Act)on Book and Record Keeping through Electronic Methods

## 承認状況

## Statistics of approvals

| 区 分<br>Type  | 本年度要処理件数<br>Number of requests to be processed for the current fiscal year                                   |  |   |                | 本年度処理済件数<br>Number of requests processed for the current fiscal year |   | 本年度<br>未処理<br>繰越件数<br>Number of<br>unsettled<br>requests carried<br>forward from the<br>current fiscal year |
|--|--|--|---|----------------|--|---|---|
|  | 前年度<br>未処理<br>繰越件数<br>Number of<br>unsettled<br>requests carried<br>over from the<br>previous fiscal<br>year | 本年度<br>申請件数<br>Number of cases<br>requested for the<br>current fiscal year | 本年度<br>取下件数<br>Number of<br>withdrawals for<br>the current fiscal<br>year | 計<br>Total     | 本年度<br>承認件数<br>Number of<br>approvals for the<br>current fiscal year | 本年度<br>却下件数<br>Number of<br>dismissals for the<br>current fiscal year |   |
|  | ①  | ②  | ③   |                | ④<br>(①+②-③)   | ⑤   |   |
|  | 内<br>Including   | 内<br>Including   | 内<br>Including  | 内<br>Including | 内<br>Including   | 内<br>Including  | 内<br>Including  |
| 平成24年度 FY2012  | 3 2,069  | 25 10,881  | 4 136   | 24 12,814      | 18 10,690  | -   | 6 2,120   |
| 25 2013  | 6 2,120  | 15 10,929  | 3 160   | 18 12,889      | 15 10,845  | 1   | 2 2,037   |
| 26 2014  | 2 2,037  | 25 11,926  | - 138   | 27 13,825      | 21 11,587  | -   | 6 2,225   |
| 27 2015  | 6 2,225  | 322 11,829   | 18 153  | 310 13,901     | 233 12,206   | 2   | 3 1,692   |
| 28 2016  | 75 1,692   | 747 11,765   | 24 125  | 798 13,332     | 680 11,323   | 3   | 5 2,004   |
| 法人税・<br>消費税<br>Corporation tax/<br>Consumption tax                     | 71 1,524   | 574 8,382  | 13 66   | 632 9,840      | 519 8,000  | 1   | 112 1,839   |
| 源泉<br>所得税<br>Withholding<br>income tax                                 | - 13   | 10 1,109   | -   | 10 1,122       | 9 1,091  | -   | 1 31  |
| 申告<br>所得税・<br>消費税<br>Self-assessment<br>income tax/<br>Consumption tax | 4 33   | 163 1,548  | 11 51   | 156 1,530      | 152 1,489  | 2   | 2 37  |
| 間接諸税<br>Indirect Tax other<br>than Consumption<br>Tax and Liquor Tax   | -  | - 9  | -   | - 9            | - 8  | -   | - 1   |
| 酒 税<br>Liquor tax  | - 122  | - 717  | - 8   | - 831          | - 735  | -   | - 96  |
| 計<br>Total   | 75 1,692   | 747 11,765   | 24 125  | 798 13,332     | 680 11,323   | 3   | 5 2,004   |

資料：課税総括課、個人課税課、法人課税課、酒税課、消費税室、調査課調

(注) 1 内書は、スキャナ保存に係る件数である。

2 当年度の年度末累計承認件数 (⑨) = 前年度⑨ - (⑦ + ⑧) + ⑤

Source: Taxation Management Division, Individual Taxation Division, Corporation Taxation Division, Liquor Tax and Industry Division, Consumption Tax Office, Large Enterprise Examination Division.

Note: 1 Figures preceded by "Including" show the number regarding scanned books and records.

2 ⑨ of the current fiscal year = ⑨ of the previous fiscal year - (⑦ + ⑧) + ⑤

| 本年度<br>取りやめ<br>件数                                      | 本年度<br>取消件数   | 年度末<br>累計<br>承認件数  | 区 分    |  |
|--|---|--|--------|--|
| Number of<br>cancels for the<br>current fiscal<br>year | Number of<br>annulments for<br>the current fiscal<br>year | Number of<br>cumulative approvals<br>as of the end of the<br>current fiscal year | Type   |  |
| ⑦  | ⑧   | ⑨  |        |  |
| 内  | 内   | 内  |        |  |
| Including  | Including   | Including  |        |  |
| 1  | 231   | 54   | 120    | 143, 417   |
|  |   |  |        | 平成24年度   |
|  |   |  |        | FY2012   |
| 2  | 251   | 5  | 133    | 154, 006   |
|  |   |  |        | 25   |
|  |   |  |        | 2013   |
| 2  | 215   | 6  | 152    | 165, 372   |
|  |   |  |        | 26   |
|  |   |  |        | 2014   |
| 5  | 392   | 6  | 380    | 177, 180   |
|  |   |  |        | 27   |
|  |   |  |        | 2015   |
| 10   | 137   | 11   | 1, 050 | 188, 355   |
|  |   |  |        | 28   |
|  |   |  |        | 2016   |
| 7  | 94  | -  | 760    | 139, 142   |
|  |   |  |        | 法人税・消費税  |
|  |   |  |        | Corporation tax/<br>Consumption tax                          |
| 1  | 2   | -  | 69     | 17, 192  |
|  |   |  |        | 源泉所得税  |
|  |   |  |        | Withholding<br>income tax                                    |
| 2  | 38  | 5  | 221    | 19, 803  |
|  |   |  |        | 申告所得税・消費税  |
|  |   |  |        | Self-assessment<br>income tax/<br>Consumption tax            |
| -  | -   | -  | -      | 329  |
|  |   |  |        | 間接諸税   |
|  |   |  |        | Indirect Tax other<br>than Consumption<br>Tax and Liquor Tax |
| -  | -   | -  | -      | 11, 889  |
|  |   |  |        | 酒 税  |
|  |   |  |        | Liquor tax   |
| 10   | 137   | 11   | 1, 050 | 188, 355   |
|  |   |  |        | 計  |
|  |   |  |        | Total  |

調査対象等： 当年7月1日から翌年6月30日までの間に電子帳簿保存法に基づき「承認申請」のなされたものを掲げた。

用語の説明： 1 取下とは、保存義務者が承認申請を撤回したものをいう。  
2 却下とは、承認申請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及び審査の結果、申請が承認されなかったものをいう。  
3 取りやめとは、保存義務者の申し出により、電磁的記録等による保存をやめたものをいう。  
4 取消とは、承認の取消しをしたものをいう。

Subject of survey: "Requests for approvals" based on Law(or Act) on Book and Record Keeping through Electronic Methods from July 1, current year to June 30, next year.

Terminology: 1 "Withdrawals" mean requests canceled by those who shall keep books and records.  
2 "Dismissals" mean requests rejected due to the lack of requirements and unapproved as a result of administrative inspection.  
3 "Cancels" mean that those who shall keep books and records stopped keeping electronic ones.  
4 "Annulments" mean annuled approvals.