

## 20-1 不服審査 Administrative Review

## (1) 再調査の請求

Request for re-examination

| 区 分<br>Type   | 本年度要処理件数<br>Number of requests processed for the current fiscal year                                 |   |   |                 |                 | 本年度処理済件数<br>Number of requests processed for the current fiscal year        |   |                                  |                                 |                                 |  |
|---|--|---|---|-----------------|-----------------|---|---|----------------------------------|---------------------------------|---------------------------------|--|
|   | 前年度未決<br>繰越件数<br>Number of<br>unsettled requests<br>carried over from<br>the previous fiscal<br>year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |   |                 | 計<br>Total<br>① | みなす<br>審査請求<br>件数<br>Number of<br>deemed<br>requests for<br>reconsideration | みなす<br>取下件数<br>Number of<br>deemed<br>withdrawals | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of<br>whole<br>annulments |
|   |  | 処分に<br>係るもの<br>Those related to<br>procedure                        | 不作為に<br>係るもの<br>Those related to<br>nonfeasance | 小 計<br>Subtotal |                 |   |   |                                  |                                 |                                 |  |
| 内<br>Including  | 内<br>Including   | 内<br>Including  | 内<br>Including                                  | 内<br>Including  | 内<br>Including  | 内<br>Including  | 内<br>Including                                    | 内<br>Including                   | 内<br>Including                  | 内<br>Including                  |  |
| 平成25年度 FY2013   | 1 816  | 2 2,349   | 9 2   | 2,358           | 3 3,174         | 27  | 2   | 326                              | 2 272                           | 1 1,654                         | 74   |
| 26 2014   | 640  | 2,734   | 21  | 2,755           | 3,395           | 46  | 31  | 347                              | 263                             | 1,802                           | 67   |
| 27 2015   | 650 <sup>1</sup>   | 3,186   | 5 <sup>1</sup>                                  | 3,191           | 3,841           | 84  | 52  | 268                              | 375                             | 2,150                           | 58   |
| 28 2016   | 641  | 1,674   | -   | 1,674           | 2,315           | 20  | 32  | 223                              | 208                             | 1,199                           | 23   |
| 29 2017   | 510  | 1,814   | -   | 1,814           | 2,324           | 4   | 12  | 192                              | 200                             | 1,105                           | 40   |
| 30 2018   | 598  | 2,043   | -   | 2,043           | 2,641           | 9   | -   | 179                              | 149                             | 1,549                           | 27   |
| 申告<br>所得税<br>Self-assessment<br>income tax                            | 108  | 445   | -   | 445             | 553             | -   | -   | 47                               | 39                              | 323                             | 12   |
| 源泉<br>所得税<br>Withholding<br>income tax                                | 1  | 45  | -   | 45              | 46              | -   | -   | 3                                | -                               | 11                              | -  |
| 法人税<br>Corporation tax  | 103  | 154   | -   | 154             | 257             | 4   | -   | 32                               | 7                               | 129                             | -  |
| 相続税<br>Inheritance tax  | 29   | 87  | -   | 87              | 116             | 5   | -   | 7                                | 2                               | 52                              | 1  |
| 贈与税<br>Gift tax   | -  | 24  | -   | 24              | 24              | -   | -   | 2                                | -                               | 9                               | -  |
| 消費税<br>Consumption<br>tax   | 111  | 382   | -   | 382             | 493             | -   | -   | 8                                | 23                              | 340                             | 2  |
| 酒 税<br>Liquor tax   | -  | -   | -   | -               | -               | -   | -   | -                                | -                               | -                               | -  |
| 復興特別<br>所得 税<br>Special Income<br>Tax for<br>Reconstruction           | 78   | 344   | -   | 344             | 422             | -   | -   | 46                               | 11                              | 235                             | 9  |
| 復興特別<br>法人 税<br>Special Corporate<br>Income Tax for<br>Reconstruction | 22   | 32  | -   | 32              | 54              | -   | -   | 7                                | -                               | 28                              | -  |
| 地 方<br>消費 税<br>Local<br>consumption tax                               | 110  | 382   | -   | 382             | 492             | -   | -   | 8                                | 23                              | 339                             | 2  |
| 地 方<br>法人 税<br>Local<br>corporation tax                               | 9  | 53  | -   | 53              | 62              | -   | -   | 6                                | 1                               | 35                              | -  |
| その他<br>Others   | -  | 1   | -   | 1               | 1               | -   | -   | 1                                | -                               | -                               | -  |
| 小 計<br>Subtotal   | 571  | 1,949   | -   | 1,949           | 2,520           | 9   | -   | 167                              | 106                             | 1,501                           | 26   |
| 徴収関係<br>Related to<br>collection                                      | 27   | 94  | -   | 94              | 121             | -   | -   | 12                               | 43                              | 48                              | 1  |
| 合 計<br>Total  | 598  | 2,043   | -   | 2,043           | 2,641           | 9   | -   | 179                              | 149                             | 1,549                           | 27   |

(注) 1 内書は国税庁・国税不服審判所分の件数である。

2 平成27年度以前については、「異議申立て」に係るものである。

3 平成28年度以降については、税務署長等の処分が平成28年3月31日以前に行われている場合は、「異議申立て」に係るものである。

(単位：件)  
(Number of cases)

| 本年度処理済件数<br>Number of requests processed<br>for the current fiscal year |                                      | 計<br>Total<br>② | 本年度未決<br>繰越件数<br>Carried forward<br>unsettled<br>requests for the<br>current fiscal<br>year<br>①-② |
|---|--------------------------------------|-----------------|--|
| 一部<br>取消件数<br>Number of<br>partial<br>annulments                        | 変更<br>その他<br>Amendment<br>and others |                 |  |
| 内<br>Including  | 内<br>Including                       | 内<br>Including  | 内<br>Including   |
| 179   | 3                                    | 2,534           | 640  |
| 189   | -                                    | 2,745           | 650  |
| 212   | 1                                    | 3,200           | 641  |
| 100   | -                                    | 1,805           | 510  |
| 173   | -                                    | 1,726           | 598  |
| 237   | -                                    | 2,150           | 491  |
| 40  | -                                    | 461             | 92   |
| 24  | -                                    | 38              | 8  |
| 14  | -                                    | 186             | 71   |
| 21  | -                                    | 88              | 28   |
| -   | -                                    | 11              | 13   |
| 41  | -                                    | 414             | 79   |
| -   | -                                    | -               | -  |
| 54  | -                                    | 355             | 67   |
| -   | -                                    | 35              | 19   |
| 41  | -                                    | 413             | 79   |
| 2   | -                                    | 44              | 18   |
| -   | -                                    | 1               | -  |
| 237   | -                                    | 2,046           | 474  |
| -   | -                                    | 104             | 17   |
| 237   | -                                    | 2,150           | 491  |

調査対象等： 平成30年4月1日から平成31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「再調査の請求」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再調査の請求を審査請求として取り扱うことを適当と認め、かつ、再調査の請求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再調査の請求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、再調査決定を経ないで審査請求がされた場合に取下げられたものとみなされた再調査の請求及び審査請求がされた日以前に再調査の請求に係る処分の全部を取り消す旨の再調査決定書の謄本を発している場合に取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、不服申立人が再調査の請求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、又は変更するものをいう。

Subject of survey, etc.: Requests for re-examination, 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, 2018 and March 31, 2019.

- 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 re-examination which were deemed requests for reconsideration. A request for re-examination 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 re-examination as a request for reconsideration and the person who filed the request for re-examination agreed with it, or when a request for reconsideration was filed against a correction or determination, etc., and in that situation a request for re-examination 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 re-examination which were deemed to be withdrawn. A request for re-examination is deemed to be withdrawn when a request for reconsideration was filed without waiting for a decision on the request for re-examination. A request for reconsideration is also deemed to be withdrawn when an attested copy of decision on the request for re-examination which annuls wholly the procedures related to the request for re-examination, was issued previous to the date of filing of the request for reconsideration.
- 4 "Withdrawal" means withdrawal of a request for re-examination or a request for reconsideration by the person who filed an administrative protest.
- 5 "Dismissal" means that an administrative protest was judged as unqualified for consideration due to the lack of requirements for an administrative protest.
- 6 "Rejection" means that the original procedures are judged as legal or appropriate, and an administrative protest is not accepted.
- 7 "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

Note:1 Figures preceded by "Including" are those for National Tax Tribunal or National Tax Agency.

2 Figures on or before FY2015 are the figures of requests for reinvestigation.

3 Figures on and after FY2016 include the figures of requests for reinvestigation for the decision made by the District Director of the Tax Office, etc. on or before March 31, 2016.

(2) 審査請求  
Request for reconsideration

| 区 分<br>Type   | 本年度要処理件数<br>Number of requests to be processed for the current fiscal year                     |   |   |   |                 | 計<br>Total<br>① |
|---|--|---|---|---|-----------------|-----------------|
|   | 前年度<br>未決繰越件数<br>Number of unsettled<br>requests carried over from<br>the previous fiscal year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |   |   |                 |                 |
|   |  | 処分に係るもの<br>Those related to procedure                               | 不作為に係るもの<br>Those related to<br>nonfeasance | みなす<br>審査請求件数<br>Number of deemed requests<br>for reconsideration | 小 計<br>Subtotal |                 |
|   | 内<br>Including   | 内<br>Including  | 内<br>Including                              | 内<br>Including  | 内<br>Including  | 内<br>Including  |
| 平成25年度 FY2013   | 2,788  | 2,827   | 1   | 1   | 27              | 5,643           |
| 26 2014   | 2,570  | 1,984   | 1   | -   | 46              | 4,600           |
| 27 2015   | 1,620  | 2,009   | 4   | 5   | 84              | 3,718           |
| 28 2016   | 1,407  | 2,464   | 4   | 4   | 20              | 3,895           |
| 29 2017   | 1,936  | 2,945   | 4   | 4   | 9               | 4,889           |
| 30 2018   | 2,414  | 3,093   | 2   | 2   | 9               | 5,518           |
| 申告<br>所得税<br>Self-assessment<br>income tax                            | 433  | 598   | 2   | 2   | -               | 1,033           |
| 源泉<br>所得税<br>Withholding<br>income tax                                | 49   | 25  | -   | -   | -               | 74              |
| 法人税<br>Corporation tax  | 297  | 336   | -   | -   | 4               | 637             |
| 相続税<br>Inheritance tax  | 163  | 158   | -   | -   | 5               | 326             |
| 贈与税<br>Gift tax   | 20   | 22  | -   | -   | -               | 42              |
| 消費税<br>Consumption<br>tax   | 492  | 557   | -   | -   | -               | 1,049           |
| 酒 税<br>Riquor tax   | 2  | -   | -   | -   | -               | 2               |
| 復興特別<br>所得 税<br>Special Income<br>Tax for<br>Reconstruction           | 303  | 462   | -   | -   | -               | 765             |
| 復興特別<br>法人 税<br>Special Corporate<br>Income Tax for<br>Reconstruction | 66   | 84  | -   | -   | -               | 150             |
| 地 方<br>消費 税<br>Local<br>consumption tax                               | 490  | 557   | -   | -   | -               | 1,047           |
| 地 方<br>法人 税<br>Local<br>corporation tax                               | 53   | 133   | -   | -   | -               | 186             |
| その他<br>Others   | 6  | 8   | -   | -   | -               | 14              |
| 小 計<br>Subtotal   | 2,374  | 2,940   | 2   | 2   | 9               | 5,325           |
| 徴収関係<br>Related to<br>collection                                      | 40   | 153   | -   | -   | -               | 193             |
| 合 計<br>Total  | 2,414  | 3,093   | 2   | 2   | 9               | 5,518           |

(注) 内書は国税庁・国税局分の件数である。

Note: Figures preceded by "Including" are those for National Tax Agency or Regional Taxation Bureaus.

(単位：件)  
(Number of cases)

| 本年度処理済件数<br>Number of requests processed for the current fiscal year |                                  |                                 |                                 |  |  |                                      | 計<br>Total<br>② | 本年度<br>未決繰越件数<br>Carried forward<br>unsettled requests<br>for the current fiscal<br>year<br>①-② | 区 分<br>Type   |   |
|--|----------------------------------|---------------------------------|---------------------------------|--|--|--------------------------------------|-----------------|---|---------------|---|
| みなす<br>取下件数<br>Number of<br>deemed<br>withdrawals                    | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of<br>whole<br>annulments | 一部<br>取消件数<br>Number of<br>partial<br>annulments | 変更<br>その他<br>Amendment<br>and others |                 |   |               |   |
| 内<br>Including   | 内<br>Including                   | 内<br>Including                  | 内<br>Including                  | 内<br>Including                                 | 内<br>Including                                   | 内<br>Including                       | 内<br>Including  | 内<br>Including  |               |   |
| -  | 1<br>159                         | 197                             | 2,481                           | 73   | 163  | -                                    | 1<br>3,073      | 2,570   | 平成25年度        | FY2013  |
| -  | 188                              | 165                             | 2,388                           | 117  | 122  | -                                    | 1<br>2,980      | 1,620   | 26            | 2014  |
| -  | 223                              | 289                             | 1,615                           | 37   | 147  | -                                    | 4<br>2,311      | 1,407   | 27            | 2015  |
| -  | 269                              | 191                             | 1,258                           | 49   | 192  | -                                    | 4<br>1,959      | 1,936   | 28            | 2016  |
| -  | 2                                | 247                             | 1,840                           | 54   | 148  | -                                    | 2<br>2,475      | 2,414   | 29            | 2017  |
| -  | 261                              | 136                             | 2,310                           | 77   | 139  | -                                    | 10<br>2,923     | 2,595   | 30            | 2018  |
| -  | 36                               | 30                              | 460                             | 13   | 25   | -                                    | 7<br>564        | 469   | 申告<br>所得税     | Self-assessment<br>income tax                         |
| -  | 4                                | 2                               | 37                              | 4  | -  | -                                    | 47              | 27  | 源泉<br>所得税     | Withholding<br>income tax                             |
| -  | 28                               | 6                               | 208                             | 11   | 27   | -                                    | 1<br>280        | 357   | 法人税           | Corporation tax                                       |
| -  | 16                               | 23                              | 134                             | 1  | 21   | -                                    | 195             | 131   | 相続税           | Inheritance tax                                       |
| -  | 1                                | -                               | 23                              | -  | -  | -                                    | 24              | 18  | 贈与税           | Gift tax  |
| -  | 38                               | 6                               | 485                             | 14   | 17   | -                                    | 1<br>560        | 489   | 消費税           | Consumption<br>tax                                    |
| -  | -                                | -                               | 2                               | -  | -  | -                                    | 2               | -   | 酒 税           | Riquor tax  |
| -  | 38                               | 16                              | 326                             | 11   | 17   | -                                    | 408             | 357   | 復興特別<br>所 得 税 | Special Income<br>Tax for<br>Reconstruction           |
| -  | 7                                | -                               | 51                              | 2  | 7  | -                                    | 67              | 83  | 復興特別<br>法 人 税 | Special Corporate<br>Income Tax for<br>Reconstruction |
| -  | 38                               | 6                               | 483                             | 14   | 17   | -                                    | 558             | 489   | 地 方<br>消費税    | Local<br>consumption tax                              |
| -  | 9                                | 3                               | 51                              | 5  | 4  | -                                    | 72              | 114   | 地 方<br>法人税    | Local<br>corporation tax                              |
| -  | 1                                | 3                               | 3                               | 2  | 1  | -                                    | 10              | 4   | その他           | Others  |
| -  | 7<br>216                         | 2<br>95                         | 2,263                           | 77   | 136  | -                                    | 9<br>2,787      | 2,538   | 小 計           | Subtotal  |
| -  | 1<br>45                          | 41                              | 47                              | -  | 3  | -                                    | 1<br>136        | 57  | 徴収関係          | Related to<br>collection                              |
| -  | 8<br>261                         | 2<br>136                        | 2,310                           | 77   | 139  | -                                    | 10<br>2,923     | 2,595   | 合 計           | Total   |

(3) 国税局別の再調査の請求  
Request for re-examination by Regional Taxation Bureaus

| 区 分<br>Type                       | 本年度要処理件数<br>Number of requests to be processed for the current fiscal year          |   |   |       |                 | 計<br>Total<br>① | みなす<br>審査請求件数<br>Number of deemed<br>requests for<br>reconsideration |
|-----------------------------------|---|---|---|-------|-----------------|-----------------|--|
|                                   | 前年度<br>未決繰越件数<br>Carried forward unsettled<br>requests for the current<br>last year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |   |       | 小 計<br>Subtotal |                 |  |
|                                   |   | 処分に係るもの<br>Those related to<br>procedure                            | 不作為に係るもの<br>Those related to<br>nonfeasance |       |                 |                 |  |
| 国 税 局<br>Regional Taxation Bureau |   |   |   |       |                 |                 |  |
| 札幌 Sapporo                        | 37  | 38  | -   | 38    | 75              | -               |  |
| 仙台 Sendai                         | 26  | 130   | -   | 130   | 156             | -               |  |
| 関東信越 Kanto Shinetsu               | 80  | 275   | -   | 275   | 355             | 4               |  |
| 東京 Tokyo                          | 172   | 694   | -   | 694   | 866             | -               |  |
| 金沢 Kanazawa                       | -   | 106   | -   | 106   | 106             | -               |  |
| 名古屋 Nagoya                        | 64  | 198   | -   | 198   | 262             | -               |  |
| 大阪 Osaka                          | 120   | 321   | -   | 321   | 441             | 2               |  |
| 広島 Hiroshima                      | 53  | 94  | -   | 94    | 147             | 3               |  |
| 高松 Takamatsu                      | 33  | 162   | -   | 162   | 195             | -               |  |
| 福岡 Fukuoka                        | 12  | 10  | -   | 10    | 22              | -               |  |
| 熊本 Kumamoto                       | 1   | 9   | -   | 9     | 10              | -               |  |
| 沖縄 Okinawa                        | -   | 6   | -   | 6     | 6               | -               |  |
| 計 Total                           | 598   | 2,043   | -   | 2,043 | 2,641           | 9               |  |

(注) 1 この表は、「(1)再調査の請求」の合計欄を国税局別に示したものである。  
2 各件数は、平成28年3月31日以前になされた処分に係る異議申立ての件数を含んでいる。

Note:1 This table shows the breakdown of "Total" of "(1) Request for re-examination" by Regional Taxation Bureaus.  
2 Number of cases includes the number of requests for reinvestigation on or before March 31,2016.

(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<br>Type  | 本年度要処理件数<br>Number of requests to be processed for the current fiscal year          |   |   |   |                 | 計<br>Total<br>① |
|--|---|---|---|---|-----------------|-----------------|
|  | 前年度<br>未決繰越件数<br>Carried forward unsettled<br>requests for the current<br>last year | 本年度に請求した件数<br>Number of cases requested for the current fiscal year |   |   | 小 計<br>Subtotal |                 |
|  |   | 処分に係るもの<br>Those related to<br>procedure                            | 不作為に係るもの<br>Those related to<br>nonfeasance | みなす<br>審査請求件数<br>Number of deemed requests for<br>reconsideration |                 |                 |
| 国 税 不 服 審 判 所 支 部<br>Branch of National Tax Tribunal |   |   |   |   |                 |                 |
| 札幌 Sapporo   | 65  | 163   | -   | -   | 163             | 228             |
| 仙台 Sendai  | 75  | 206   | -   | -   | 206             | 281             |
| 関東信越 Kanto Shinetsu                                  | 179   | 487   | -   | 4   | 491             | 670             |
| 東京 Tokyo   | 881   | 846   | -   | -   | 846             | 1,727           |
| 金沢 Kanazawa  | 45  | 109   | -   | -   | 109             | 154             |
| 名古屋 Nagoya   | 161   | 312   | -   | -   | 312             | 473             |
| 大阪 Osaka   | 565   | 550   | -   | 2   | 552             | 1,117           |
| 広島 Hiroshima   | 128   | 135   | -   | 3   | 138             | 266             |
| 高松 Takamatsu   | 72  | 117   | -   | -   | 117             | 189             |
| 福岡 Fukuoka   | 182   | 38  | -   | -   | 38              | 220             |
| 熊本 Kumamoto  | 19  | 113   | -   | -   | 113             | 132             |
| 沖縄 Okinawa   | 35  | 16  | -   | -   | 16              | 51              |
| 国税不服審判所 National Tax Tribunal                        | -   | -   | -   | -   | -               | -               |
| 国 税 庁 National Tax Agency                            | 7   | 1   | 2   | -   | 3               | 10              |
| 計 Total  | 2,414   | 3,093   | 2   | 9   | 3,104           | 5,518           |

(注) 1 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。  
2 国税庁の件数は、平成28年3月31日以前になされた処分又は法令に基づく申請に対する不作為に係る審査請求（国税局分）の件数を含んでいる。

Note:1 This table shows the breakdown of "Total" of "(2) Request for reconsideration" by branches of National Tax Tribunal  
2 Number of cases "National Tax Agency" includes the number of cases related to procedure or to nonfeasance with respect to the application based on the law (Regional Taxation Bureaus) before March 31,2016.

(単位：件)  
(Number of cases)

| 本年度処理済件数<br>Number of requests processed for the current fiscal year |                                  |                                 |                                 |   |   |                                      |                 | 本年度<br>未決繰越件数<br>Carried forward<br>unsettled requests<br>for the current fiscal<br>year<br>①－② |
|--|----------------------------------|---------------------------------|---------------------------------|---|---|--------------------------------------|-----------------|---|
| みなす<br>取下件数<br>Number of deemed<br>withdrawals                       | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of whole<br>annulments | 一部<br>取消件数<br>Number of partial<br>annulments | 変更<br>その他<br>Amendment and<br>others | 計<br>Total<br>② |   |
| -  | 16                               | 6                               | 3                               | -   | -   | -                                    | 25              | 50  |
| -  | 2                                | 16                              | 132                             | -   | 4   | -                                    | 154             | 2   |
| -  | 55                               | 7                               | 203                             | 3   | 39  | -                                    | 311             | 44  |
| -  | 62                               | 66                              | 480                             | 1   | 50  | -                                    | 659             | 207   |
| -  | -                                | 1                               | 69                              | -   | 1   | -                                    | 71              | 35  |
| -  | 16                               | 8                               | 170                             | 8   | 18  | -                                    | 220             | 42  |
| -  | 18                               | 20                              | 274                             | 9   | 43  | -                                    | 366             | 75  |
| -  | -                                | 22                              | 106                             | 2   | 10  | -                                    | 143             | 4   |
| -  | 3                                | 2                               | 106                             | 2   | 70  | -                                    | 183             | 12  |
| -  | -                                | 1                               | 4                               | -   | 2   | -                                    | 7               | 15  |
| -  | 6                                | -                               | 2                               | 2   | -   | -                                    | 10              | -   |
| -  | 1                                | -                               | -                               | -   | -   | -                                    | 1               | 5   |
| -  | 179                              | 149                             | 1,549                           | 27  | 237   | -                                    | 2,150           | 491   |

(単位：件)  
(Number of cases)

| 本年度処理済件数<br>Number of requests processed for the current fiscal year |                                  |                                 |                                 |   |   |                                      |                 | 本年度<br>未決繰越件数<br>Carried forward<br>unsettled requests<br>for the current fiscal<br>year<br>①－② |
|--|----------------------------------|---------------------------------|---------------------------------|---|---|--------------------------------------|-----------------|---|
| みなす<br>取下件数<br>Number of deemed<br>withdrawals                       | 取下件数<br>Number of<br>withdrawals | 却下件数<br>Number of<br>dismissals | 棄却件数<br>Number of<br>rejections | 全部<br>取消件数<br>Number of whole<br>annulments | 一部<br>取消件数<br>Number of partial<br>annulments | 変更<br>その他<br>Amendment and<br>others | 計<br>Total<br>② |   |
| -  | 19                               | 2                               | 50                              | 7   | 8   | -                                    | 86              | 142   |
| -  | 10                               | 2                               | 96                              | -   | -   | -                                    | 108             | 173   |
| -  | 33                               | 18                              | 258                             | 3   | 5   | -                                    | 317             | 353   |
| -  | 92                               | 44                              | 772                             | 6   | 51  | -                                    | 965             | 762   |
| -  | -                                | 7                               | 34                              | -   | 10  | -                                    | 51              | 103   |
| -  | 10                               | 6                               | 178                             | 4   | 7   | -                                    | 205             | 268   |
| -  | 53                               | 22                              | 590                             | 30  | 36  | -                                    | 731             | 386   |
| -  | 3                                | 7                               | 118                             | 8   | 11  | -                                    | 147             | 119   |
| -  | -                                | 2                               | 47                              | 15  | 4   | -                                    | 68              | 121   |
| -  | -                                | 16                              | 103                             | 4   | 4   | -                                    | 127             | 93  |
| -  | 41                               | -                               | 26                              | -   | 1   | -                                    | 68              | 64  |
| -  | -                                | 2                               | 36                              | -   | 2   | -                                    | 40              | 11  |
| -  | -                                | -                               | -                               | -   | -   | -                                    | -               | -   |
| -  | -                                | 8                               | 2                               | -   | -   | -                                    | 10              | -   |
| -  | 261                              | 136                             | 2,310                           | 77  | 139   | -                                    | 2,923           | 2,595   |

20-2 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<br>Type                                      | 前年度<br>未係属<br>件数<br>Number of<br>pending<br>cases at the<br>end of the<br>previous<br>fiscal year | 事件区<br>分の変<br>更等の<br>調整<br>件数<br>Number of<br>arranged<br>cases such<br>as change of<br>jurisdiction | 本年度<br>提起<br>件数<br>Number of<br>cases filed<br>for the<br>current<br>fiscal year | 本年度終結件数<br>Number of cases processed for the current fiscal year |                          |   |  |   |                       |                                    |               |            | 本年度<br>未係属<br>件数<br>Number of<br>pending<br>cases at the<br>end of the<br>current<br>fiscal year |     |
|---|---|--|--|--|--------------------------|---|--|---|-----------------------|------------------------------------|---------------|------------|--|-----|
|   |   |  |  | 取<br>下<br>数<br>Withdrawal  | 却<br>下<br>数<br>Dismissal | 国<br>勝<br>件<br>数<br>Decision in<br>favor of<br>Government | 国<br>側<br>一<br>部<br>勝<br>訴<br>件<br>数<br>Decision<br>partially in<br>favor of<br>Government | 国<br>敗<br>件<br>数<br>Decision<br>against<br>Government | 差<br>戻<br>数<br>Remand | 和<br>件<br>解<br>数<br>Reconciliation | その他<br>Others | 計<br>Total |  |     |
| <b>(第一審) The first instance</b>                 |   |  |  |  |                          |   |  |   |                       |                                    |               |            |  |     |
| 課<br>税<br>関<br>係<br>Cases related to taxation   | 所得税 *1  | 53   | -  | 29   | 5                        | 1   | 22   | 2   | 1                     | -                                  | -             | 1          | 32   | 50  |
|   | 法人税 *2  | 35   | -  | 36   | 1                        | 1   | 13   | -   | -                     | -                                  | -             | -          | 15   | 56  |
|   | 資産税 *3  | 21   | -  | 13   | -                        | -   | 13   | -   | -                     | -                                  | -             | -          | 13   | 21  |
|   | 消費税 *4  | 16   | -  | 12   | -                        | 2   | 8  | -   | -                     | -                                  | -             | -          | 10   | 18  |
|   | 酒税 *5   | 6  | -  | -  | -                        | -   | 6  | -   | -                     | -                                  | -             | -          | 6  | -   |
|   | 他の間接税 *6  | -  | -  | -  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | -   |
|   | その他 *7  | 4  | -  | 5  | -                        | -   | 4  | -   | -                     | -                                  | -             | -          | 4  | 5   |
|   | 小計 *8   | 135  | -  | 95   | 6                        | 4   | 66   | 2   | 1                     | -                                  | -             | 1          | 80   | 150 |
| 徴<br>収<br>関<br>係<br>Cases related to collection | 行政事件 *9   | 13   | -  | 6  | 3                        | -   | 8  | -   | -                     | -                                  | -             | -          | 11   | 8   |
|   | 執行停止 *10  | -  | -  | -  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | -   |
|   | 損害賠償 *11  | -  | -  | 2  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | 2   |
|   | その他民事 *12   | 7  | -  | 8  | 4                        | -   | 4  | -   | -                     | -                                  | -             | -          | 8  | 7   |
|   | 非訟事件等 *13   | 1  | -  | -  | 1                        | -   | -  | -   | -                     | -                                  | -             | -          | 1  | -   |
| 小計 *8   | 21  | -  | 16   | 8  | -                        | 12  | -  | -   | -                     | -                                  | -             | 20         | 17   |     |
| 審判所関係 *14                                       | 1   | -  | -  | 1  | -                        | -   | -  | -   | -                     | -                                  | -             | 1          | -  |     |
| 合計 *15  | 157   | -  | 111  | 15   | 4                        | 78  | 2  | 1   | -                     | -                                  | 1             | 101        | 167  |     |
| <b>(控訴審) Trial of an appeal</b>                 |   |  |  |  |                          |   |  |   |                       |                                    |               |            |  |     |
| 課<br>税<br>関<br>係<br>Cases related to taxation   | 所得税 *1  | 7  | -  | 18   | -                        | -   | 16   | 1   | 1                     | -                                  | -             | -          | 18   | 7   |
|   | 法人税 *2  | 10   | -  | 8  | -                        | -   | 12   | -   | 1                     | -                                  | -             | -          | 13   | 5   |
|   | 資産税 *3  | 3  | -  | 5  | -                        | -   | 5  | -   | -                     | -                                  | -             | -          | 5  | 3   |
|   | 消費税 *4  | -  | -  | 1  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | 1   |
|   | 酒税 *5   | -  | -  | 1  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | 1   |
|   | 他の間接税 *6  | -  | -  | -  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | -   |
|   | その他 *7  | -  | -  | 2  | -                        | -   | 2  | -   | -                     | -                                  | -             | -          | 2  | -   |
|   | 小計 *8   | 20   | -  | 35   | -                        | -   | 35   | 1   | 2                     | -                                  | -             | -          | 38   | 17  |
| 徴<br>収<br>関<br>係<br>Cases related to collection | 行政事件 *9   | 1  | -  | 4  | -                        | -   | 4  | -   | -                     | -                                  | -             | -          | 4  | 1   |
|   | 執行停止 *10  | -  | -  | -  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | -   |
|   | 損害賠償 *11  | -  | -  | -  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | -   |
|   | その他民事 *12   | 2  | -  | 2  | -                        | -   | 2  | -   | -                     | -                                  | -             | -          | 2  | 2   |
|   | 非訟事件等 *13   | -  | -  | -  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  | -   |
| 小計 *8   | 3   | -  | 6  | -  | -                        | 6   | -  | -   | -                     | -                                  | -             | 6          | 3  |     |
| 審判所関係 *14                                       | -   | -  | -  | -  | -                        | -   | -  | -   | -                     | -                                  | -             | -          | -  |     |
| 合計 *15  | 23  | -  | 41   | -  | -                        | 41  | 1  | 2   | -                     | -                                  | -             | 44         | 20   |     |

調査対象等：平成30年4月1日から平成31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適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

2 Corporation tax

3 Property tax

4 Consumption tax

5 Liquor tax

6 Other indirect taxes

7 Others

8 Subtotal

9 Administrative litigations

10 Suspension of execution

11 Compensation for damage

12 Other civil cases

13 Non-contentious cases

14 Cases related to Tribunal

15 Total

16 Grandtotal

(単位：件)  
(Number of cases)

| 区分<br>Type   | 前年度<br>末係属<br>件数<br>Number of<br>pending<br>cases at the<br>end of the<br>previous<br>fiscal year | 事件区<br>分の変<br>更等の<br>調整<br>件数<br>Number of<br>arranged<br>cases such<br>as change of<br>jurisdiction | 本年度<br>提起<br>件数<br>Number of<br>cases filed<br>for the<br>current<br>fiscal year | 本年度終結件数<br>Number of cases processed for the current fiscal year |                               |  |  |  |                            |                                    |               |            |     | 本年度<br>末係属<br>件数<br>Number of<br>pending<br>cases at the<br>end of the<br>current<br>fiscal year |    |
|--|---|--|--|--|-------------------------------|--|--|--|----------------------------|------------------------------------|---------------|------------|-----|--|----|
|  |   |  |  | 取<br>下<br>件<br>数<br>Withdrawal                                   | 却<br>下<br>件<br>数<br>Dismissal | 国<br>勝<br>訴<br>件<br>数<br>Decision in<br>favor of<br>Government | 国<br>側<br>一<br>部<br>勝<br>訴<br>件<br>数<br>Decision<br>partially in<br>favor of<br>Government | 国<br>敗<br>訴<br>件<br>数<br>Decision<br>against<br>Government | 差<br>戻<br>件<br>数<br>Remand | 和<br>解<br>件<br>数<br>Reconciliation | その他<br>Others | 計<br>Total |     |  |    |
| (上告審) Hearing of final appeal                      |   |  |  |  |                               |  |  |  |                            |                                    |               |            |     |  |    |
| 課<br>税<br>関<br>係<br>Cases related to taxation      | 所得税 *1  | 6  | -  | 13   | -                             | 3  | 7  | -  | -                          | -                                  | -             | -          | -   | 10   | 9  |
|  | 法人税 *2  | -  | -  | 9  | -                             | 1  | 3  | -  | -                          | -                                  | -             | -          | -   | 4  | 5  |
|  | 資産税 *3  | 4  | -  | 2  | -                             | 1  | 4  | -  | -                          | -                                  | -             | -          | -   | 5  | 1  |
|  | 消費税 *4  | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
|  | 酒税 *5   | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
|  | 他の間接税 *6  | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
|  | その他 *7  | 2  | -  | 1  | -                             | -  | 3  | -  | -                          | -                                  | -             | -          | -   | 3  | -  |
|  | 小計 *8   | 12   | -  | 25   | -                             | 5  | 17   | -  | -                          | -                                  | -             | -          | -   | 22   | 15 |
| 徴<br>収<br>関<br>係<br>Cases related to collection    | 行政事件 *9   | 7  | -  | 3  | -                             | 1  | 8  | -  | -                          | -                                  | -             | -          | -   | 9  | 1  |
|  | 執行停止 *10  | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
|  | 損害賠償 *11  | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
|  | その他民事 *12   | -  | -  | 1  | -                             | -  | 1  | -  | -                          | -                                  | -             | -          | -   | 1  | -  |
|  | 非訟事件等 *13   | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
| 小計 *8  | 7   | -  | 4  | -  | 1                             | 9  | -  | -  | -                          | -                                  | -             | -          | 10  | 1  |    |
| 審判所関係 *14  | -   | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
| 合計 *15   | 19  | -  | 29   | -  | 6                             | 26   | -  | -  | -                          | -                                  | -             | -          | 32  | 16   |    |
| Total of cases at (審級別合計) each order of judgements |   |  |  |  |                               |  |  |  |                            |                                    |               |            |     |  |    |
| 課<br>税<br>関<br>係<br>Cases related to taxation      | 所得税 *1  | 66   | -  | 60   | 5                             | 4  | 45   | 3  | 2                          | -                                  | -             | 1          | 60  | 66   |    |
|  | 法人税 *2  | 45   | -  | 53   | 1                             | 2  | 28   | -  | 1                          | -                                  | -             | -          | 32  | 66   |    |
|  | 資産税 *3  | 28   | -  | 20   | -                             | 1  | 22   | -  | -                          | -                                  | -             | -          | 23  | 25   |    |
|  | 消費税 *4  | 16   | -  | 13   | -                             | 2  | 8  | -  | -                          | -                                  | -             | -          | 10  | 19   |    |
|  | 酒税 *5   | 6  | -  | 1  | -                             | -  | 6  | -  | -                          | -                                  | -             | -          | 6   | 1  |    |
|  | 他の間接税 *6  | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  | -  |
|  | その他 *7  | 6  | -  | 8  | -                             | -  | 9  | -  | -                          | -                                  | -             | -          | 9   | 5  |    |
|  | 小計 *8   | 167  | -  | 155  | 6                             | 9  | 118  | 3  | 3                          | -                                  | -             | 1          | 140 | 182  |    |
| 徴<br>収<br>関<br>係<br>Cases related to collection    | 行政事件 *9   | 21   | -  | 13   | 3                             | 1  | 20   | -  | -                          | -                                  | -             | -          | 24  | 10   |    |
|  | 執行停止 *10  | -  | -  | -  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | -  |    |
|  | 損害賠償 *11  | -  | -  | 2  | -                             | -  | -  | -  | -                          | -                                  | -             | -          | -   | 2  |    |
|  | その他民事 *12   | 9  | -  | 11   | 4                             | -  | 7  | -  | -                          | -                                  | -             | -          | 11  | 9  |    |
|  | 非訟事件等 *13   | 1  | -  | -  | 1                             | -  | -  | -  | -                          | -                                  | -             | -          | 1   | -  |    |
| 小計 *8  | 31  | -  | 26   | 8  | 1                             | 27   | -  | -  | -                          | -                                  | -             | 36         | 21  |  |    |
| 審判所関係 *14  | 1   | -  | -  | 1  | -                             | -  | -  | -  | -                          | -                                  | -             | 1          | -   |  |    |
| 合計 *16   | 199   | -  | 181  | 15   | 10                            | 145  | 3  | 3  | -                          | -                                  | 1             | 177        | 203 |  |    |

Subject of survey, etc.:The tables show the statistics of litigation cases related to taxation or collection of national tax from April 1, 2018 to March 31, 2019.

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<br>Type  | 前年度<br>未係属<br>件数<br>Number of<br>pending<br>cases at the<br>end of the<br>previous<br>fiscal year | 事件区<br>分の変<br>更等の<br>調整<br>件数<br>Number of<br>arranged<br>cases such as<br>change of<br>jurisdiction | 本年度<br>提起<br>件数<br>Number of<br>cases filed<br>for the<br>current<br>fiscal<br>year | 本年度最終結件数<br>Number of cases processed for the current fiscal year |                               |   |  |   |                            |                                    |               |            |           | 本年度<br>未係属<br>件数<br>Number of<br>pending<br>cases at the<br>end of the<br>current<br>fiscal<br>year |    |
|---|---|--|---|---|-------------------------------|---|--|---|----------------------------|------------------------------------|---------------|------------|-----------|---|----|
|   |   |  |   | 取<br>下<br>件<br>数<br>Withdrawal                                    | 却<br>下<br>件<br>数<br>Dismissal | 国<br>側<br>勝<br>訴<br>件<br>数<br>Decision in<br>favor of<br>Government | 国<br>側一<br>部勝<br>訴<br>件<br>数<br>Decision<br>partially in<br>favor of<br>Government | 国<br>側<br>敗<br>訴<br>件<br>数<br>Decision<br>against<br>Government | 差<br>戻<br>件<br>数<br>Remand | 和<br>解<br>件<br>数<br>Reconciliation | その他<br>Others | 計<br>Total |           |   |    |
| <b>(第一審)The first instance</b>                          |   |  |   |   |                               |   |  |   |                            |                                    |               |            |           |   |    |
| 詐<br>害<br>行<br>為<br>*1                                  | -   | -  | 3   | 1   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | 1         | 2   |    |
| 名<br>義<br>変<br>更<br>*2                                  | -   | -  | 2   | -   | -                             | 1   | -  | -   | -                          | -                                  | -             | -          | 1         | 1   |    |
| 債<br>権<br>取<br>立<br>*3                                  | 10  | -  | 8   | 1   | -                             | 10  | -  | -   | -                          | -                                  | 1             | -          | 12        | 6   |    |
| そ<br>の<br>他<br>民<br>事<br>*4                             | 3   | -  | 13  | 1   | -                             | 8   | -  | -   | -                          | -                                  | -             | -          | 9         | 7   |    |
| 非<br>訟<br>事<br>件<br>等<br>Non-contentious cases          | {   | 支<br>払<br>督<br>促<br>*5   | -   | 6   | 1                             | -   | 1  | -   | -                          | -                                  | -             | 3          | 5         | 1   |    |
|   |   |  | 保<br>全<br>処<br>分<br>*6  | -   | 8                             | -   | -  | 7   | -                          | -                                  | -             | -          | 1         | 8   | -  |
|   |   |  |   | 強<br>制<br>執<br>行<br>*7  | 1                             | 17  | 1  | -   | -                          | -                                  | -             | -          | -         | 16  | 17 |
|   |   |  | そ<br>の<br>他<br>*8   |   | 22                            | 91  | 2  | -   | -                          | -                                  | -             | -          | -         | 90  | 92 |
| <b>合 計 Total</b>  | <b>36</b>   | <b>-</b>   | <b>148</b>  | <b>7</b>  | <b>-</b>                      | <b>27</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                   | <b>1</b>                           | <b>110</b>    | <b>145</b> | <b>39</b> |   |    |
| <b>(控訴審) Trial of an appeal</b>                         |   |  |   |   |                               |   |  |   |                            |                                    |               |            |           |   |    |
| 詐<br>害<br>行<br>為<br>*1                                  | -   | -  | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
| 名<br>義<br>変<br>更<br>*2                                  | -   | -  | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
| 債<br>権<br>取<br>立<br>*3                                  | 1   | -  | 3   | -   | -                             | -   | -  | -   | -                          | -                                  | 1             | -          | 1         | 3   |    |
| そ<br>の<br>他<br>民<br>事<br>*4                             | -   | -  | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
| 非<br>訟<br>事<br>件<br>等<br>Non-contentious cases          | {   | 支<br>払<br>督<br>促<br>*5   | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
|   |   |  | 保<br>全<br>処<br>分<br>*6  | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
|   |   | 強<br>制<br>執<br>行<br>*7   |   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   | -  |
|   |   |  | そ<br>の<br>他<br>*8   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   | -  |
| <b>合 計 Total</b>  | <b>1</b>  | <b>-</b>   | <b>3</b>  | <b>-</b>  | <b>-</b>                      | <b>-</b>  | <b>-</b>   | <b>-</b>  | <b>-</b>                   | <b>1</b>                           | <b>-</b>      | <b>1</b>   | <b>3</b>  |   |    |
| <b>(上告審)Hearing of final appeal</b>                     |   |  |   |   |                               |   |  |   |                            |                                    |               |            |           |   |    |
| 詐<br>害<br>行<br>為<br>*1                                  | -   | -  | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
| 名<br>義<br>変<br>更<br>*2                                  | -   | -  | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
| 債<br>権<br>取<br>立<br>*3                                  | -   | -  | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
| そ<br>の<br>他<br>民<br>事<br>*4                             | -   | -  | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
| 非<br>訟<br>事<br>件<br>等<br>Non-contentious cases          | {   | 支<br>払<br>督<br>促<br>*5   | -   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
|   |   |  | 保<br>全<br>処<br>分<br>*6  | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   |    |
|   |   | 強<br>制<br>執<br>行<br>*7   |   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   | -  |
|   |   |  | そ<br>の<br>他<br>*8   | -   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | -         | -   | -  |
| <b>合 計 Total</b>  | <b>-</b>  | <b>-</b>   | <b>-</b>  | <b>-</b>  | <b>-</b>                      | <b>-</b>  | <b>-</b>   | <b>-</b>  | <b>-</b>                   | <b>-</b>                           | <b>-</b>      | <b>-</b>   | <b>-</b>  |   |    |
| <b>Total of cases (審級別合計)at each order of judgments</b> |   |  |   |   |                               |   |  |   |                            |                                    |               |            |           |   |    |
| 詐<br>害<br>行<br>為<br>*1                                  | -   | -  | 3   | 1   | -                             | -   | -  | -   | -                          | -                                  | -             | -          | 1         | 2   |    |
| 名<br>義<br>変<br>更<br>*2                                  | -   | -  | 2   | -   | -                             | 1   | -  | -   | -                          | -                                  | -             | -          | 1         | 1   |    |
| 債<br>権<br>取<br>立<br>*3                                  | 11  | -  | 11  | 1   | -                             | 10  | -  | -   | -                          | 2                                  | -             | -          | 13        | 9   |    |
| そ<br>の<br>他<br>民<br>事<br>*4                             | 3   | -  | 13  | 1   | -                             | 8   | -  | -   | -                          | -                                  | -             | -          | 9         | 7   |    |
| 非<br>訟<br>事<br>件<br>等<br>Non-contentious cases          | {   | 支<br>払<br>督<br>促<br>*5   | -   | 6   | 1                             | -   | 1  | -   | -                          | -                                  | 3             | 5          | 1         |   |    |
|   |   |  | 保<br>全<br>処<br>分<br>*6  | -   | 8                             | -   | -  | 7   | -                          | -                                  | -             | 1          | 8         | -   |    |
|   |   | 強<br>制<br>執<br>行<br>*7   |   | 1   | 17                            | 1   | -  | -   | -                          | -                                  | -             | 16         | 17        | 1   |    |
|   |   |  | そ<br>の<br>他<br>*8   | 22  | 91                            | 2   | -  | -   | -                          | -                                  | -             | 90         | 92        | 21  |    |
| <b>合 計 Total</b>  | <b>37</b>   | <b>-</b>   | <b>151</b>  | <b>7</b>  | <b>-</b>                      | <b>27</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>                   | <b>2</b>                           | <b>110</b>    | <b>146</b> | <b>42</b> |   |    |

調査対象等：平成30年4月1日から平成31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, 2018 to March 31, 2019.

- 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<br>Type                          | 前年度<br>末係属<br>件数<br>Number of pending cases at the<br>end of the previous fiscal year | 事件区<br>分の変<br>更等の<br>調整<br>件数<br>Number of arranged cases such as<br>change of jurisdiction | 本年度提起件数<br>Number of cases filed<br>for the current fiscal year |                           |                                |            | 本年度終結件数<br>Number of cases processed for the current fiscal year |                       |   |  |   |                    |                            |               | 本年度<br>末係属<br>件数<br>Number of pending cases at the end<br>of the current fiscal year |            |
|-------------------------------------|---|---|---|---------------------------|--------------------------------|------------|--|-----------------------|---|--|---|--------------------|----------------------------|---------------|--|------------|
|                                     |   |   | 第1審<br>The first instance                                       | 控訴審<br>Trial of an appeal | 上告審<br>Hearing of final appeal | 計<br>Total | 取下<br>件数<br>Withdrawal   | 却下<br>件数<br>Dismissal | 国側<br>勝訴<br>件数<br>Decision in favor of Government | 国側<br>一部<br>勝訴<br>件数<br>Decision partially in favor of<br>Government | 国側<br>敗訴<br>件数<br>Decision against Government | 差戻<br>件数<br>Remand | 和解<br>件数<br>Reconciliation | その他<br>Others |  | 計<br>Total |
| (課税関係) Cases related to taxation    |   |   |   |                           |                                |            |  |                       |   |  |   |                    |                            |               |  |            |
| 札幌<br>Sapporo                       | 10  | -   | 9   | 2                         | -                              | 11         | -  | -                     | 7   | -  | -   | -                  | -                          | -             | 7  | 14         |
| 仙台<br>Sendai                        | 4   | -   | -   | -                         | -                              | -          | -  | -                     | 3   | -  | -   | -                  | -                          | -             | 3  | 1          |
| 関東信越<br>Kanto<br>Shinetsu           | 22  | -   | 9   | 2                         | 3                              | 14         | -  | 4                     | 13  | 1  | -   | -                  | -                          | -             | 18   | 18         |
| 東京<br>Tokyo                         | 57  | -   | 33  | 11                        | 10                             | 54         | 5  | 4                     | 39  | 1  | 1   | -                  | -                          | -             | 50   | 61         |
| 金沢<br>Kanazawa                      | 3   | -   | -   | 3                         | 2                              | 5          | -  | -                     | 5   | -  | -   | -                  | -                          | -             | 5  | 3          |
| 名古屋<br>Nagoya                       | 9   | -   | 3   | 3                         | 3                              | 9          | -  | -                     | 6   | 1  | -   | -                  | -                          | 1             | 8  | 10         |
| 大阪<br>Osaka                         | 37  | -   | 24  | 8                         | 3                              | 35         | 1  | 1                     | 24  | -  | 1   | -                  | -                          | -             | 27   | 45         |
| 広島<br>Hiroshima                     | 7   | -   | 5   | -                         | -                              | 5          | -  | -                     | 3   | -  | -   | -                  | -                          | -             | 3  | 9          |
| 高松<br>Takamatsu                     | 2   | -   | 1   | -                         | -                              | 1          | -  | -                     | 1   | -  | -   | -                  | -                          | -             | 1  | 2          |
| 福岡<br>Fukuoka                       | 6   | -   | 4   | 1                         | 2                              | 7          | -  | -                     | 8   | -  | -   | -                  | -                          | -             | 8  | 5          |
| 熊本<br>Kumamoto                      | 7   | -   | 6   | 4                         | 2                              | 12         | -  | -                     | 7   | -  | 1   | -                  | -                          | -             | 8  | 11         |
| 沖縄<br>Okinawa                       | 3   | -   | 1   | 1                         | -                              | 2          | -  | -                     | 2   | -  | -   | -                  | -                          | -             | 2  | 3          |
| 小計<br>Subtotal                      | 167   | -   | 95  | 35                        | 25                             | 155        | 6  | 9                     | 118   | 3  | 3   | -                  | -                          | 1             | 140  | 182        |
| (徴収関係) Cases related to collection  |   |   |   |                           |                                |            |  |                       |   |  |   |                    |                            |               |  |            |
| 札幌<br>Sapporo                       | 2   | -   | -   | -                         | -                              | -          | 1  | -                     | -   | -  | -   | -                  | -                          | -             | 1  | 1          |
| 仙台<br>Sendai                        | 4   | -   | -   | -                         | -                              | -          | 1  | -                     | 3   | -  | -   | -                  | -                          | -             | 4  | -          |
| 関東信越<br>Kanto<br>Shinetsu           | 3   | -   | 1   | -                         | 1                              | 2          | 2  | -                     | 3   | -  | -   | -                  | -                          | -             | 5  | -          |
| 東京<br>Tokyo                         | 10  | -   | 6   | 2                         | 2                              | 10         | 1  | 1                     | 9   | -  | -   | -                  | -                          | -             | 11   | 9          |
| 金沢<br>Kanazawa                      | -   | -   | -   | -                         | -                              | -          | -  | -                     | -   | -  | -   | -                  | -                          | -             | -  | -          |
| 名古屋<br>Nagoya                       | 2   | -   | 6   | -                         | -                              | 6          | 3  | -                     | 2   | -  | -   | -                  | -                          | -             | 5  | 3          |
| 大阪<br>Osaka                         | 10  | -   | 1   | 3                         | -                              | 4          | -  | -                     | 7   | -  | -   | -                  | -                          | -             | 7  | 7          |
| 広島<br>Hiroshima                     | -   | -   | 2   | -                         | -                              | 2          | -  | -                     | 1   | -  | -   | -                  | -                          | -             | 1  | 1          |
| 高松<br>Takamatsu                     | -   | -   | -   | -                         | -                              | -          | -  | -                     | -   | -  | -   | -                  | -                          | -             | -  | -          |
| 福岡<br>Fukuoka                       | -   | -   | -   | -                         | -                              | -          | -  | -                     | -   | -  | -   | -                  | -                          | -             | -  | -          |
| 熊本<br>Kumamoto                      | -   | -   | -   | 1                         | 1                              | 2          | -  | -                     | 2   | -  | -   | -                  | -                          | -             | 2  | -          |
| 沖縄<br>Okinawa                       | -   | -   | -   | -                         | -                              | -          | -  | -                     | -   | -  | -   | -                  | -                          | -             | -  | -          |
| 小計<br>Subtotal                      | 31  | -   | 16  | 6                         | 4                              | 26         | 8  | 1                     | 27  | -  | -   | -                  | -                          | -             | 36   | 21         |
| 審判所分<br>National<br>Tax<br>Tribunal | 1   | -   | -   | -                         | -                              | -          | 1  | -                     | -   | -  | -   | -                  | -                          | -             | 1  | -          |
| 合計<br>Total                         | 199   | -   | 111   | 41                        | 29                             | 181        | 15   | 10                    | 145   | 3  | 3   | -                  | -                          | 1             | 177  | 203        |

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

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

(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<br>Type<br><br>国税局<br>Regional Taxation Bureau | 前年度末係属件数<br>Number of pending cases at the end of the previous fiscal year | 事件区<br>分の<br>変更<br>等の<br>調整<br>件数<br>Number of arranged cases such as change of jurisdiction | 本年度提起件数<br>Number of cases filed for the current fiscal year |                           |                                |            | 本年度終結件数<br>Number of cases processed for the current fiscal year |                   |   |   |   |                    |                            |               |            | 本年度末係属件数<br>Number of pending cases at the end of the current fiscal year |    |
|---|--|--|--|---------------------------|--------------------------------|------------|--|-------------------|---|---|---|--------------------|----------------------------|---------------|------------|---|----|
|   |  |  | 第1審<br>The first instance                                    | 控訴審<br>Trial of an appeal | 上告審<br>Hearing of final appeal | 計<br>Total | 取下件数<br>Withdrawal   | 却下件数<br>Dismissal | 国側<br>勝訴<br>件数<br>Decision in favor of Government | 国側<br>一部<br>勝訴<br>件数<br>Decision partially in favor of Government | 国側<br>敗訴<br>件数<br>Decision against Government | 差戻<br>件数<br>Remand | 和解<br>件数<br>Reconciliation | その他<br>Others | 計<br>Total |   |    |
| 札幌 Sapporo  | 3  | -  | 2  | -                         | -                              | 2          | 1  | -                 | 1   | -   | -   | -                  | -                          | -             | 2          | 4   | 1  |
| 仙台 Sendai   | -  | -  | 4  | -                         | -                              | 4          | -  | -                 | -   | -   | -   | -                  | -                          | 1             | 1          | 2   | 2  |
| 関東信越 Kanto Shinetsu                               | 7  | -  | 26   | -                         | -                              | 26         | 1  | -                 | 5   | -   | -   | -                  | -                          | -             | 20         | 26  | 7  |
| 東京 Tokyo  | 12   | -  | 58   | 2                         | -                              | 60         | 1  | -                 | 12  | -   | -   | -                  | -                          | -             | 42         | 55  | 17 |
| 金沢 Kanazawa                                       | 2  | -  | 5  | 1                         | -                              | 6          | 1  | -                 | 3   | -   | -   | -                  | -                          | -             | 2          | 6   | 2  |
| 名古屋 Nagoya  | 3  | -  | 29   | -                         | -                              | 29         | 3  | -                 | 1   | -   | -   | -                  | -                          | -             | 23         | 27  | 5  |
| 大阪 Osaka  | 5  | -  | 14   | -                         | -                              | 14         | -  | -                 | 2   | -   | -   | -                  | -                          | -             | 14         | 16  | 3  |
| 広島 Hiroshima                                      | 3  | -  | 3  | -                         | -                              | 3          | -  | -                 | 1   | -   | -   | -                  | -                          | 1             | 2          | 4   | 2  |
| 高松 Takamatsu                                      | -  | -  | 3  | -                         | -                              | 3          | -  | -                 | -   | -   | -   | -                  | -                          | -             | 2          | 2   | 1  |
| 福岡 Fukuoka  | 2  | -  | 2  | -                         | -                              | 2          | -  | -                 | 1   | -   | -   | -                  | -                          | -             | 1          | 2   | 2  |
| 熊本 Kumamoto                                       | -  | -  | 1  | -                         | -                              | 1          | -  | -                 | 1   | -   | -   | -                  | -                          | -             | -          | 1   | -  |
| 沖縄 Okinawa  | -  | -  | 1  | -                         | -                              | 1          | -  | -                 | -   | -   | -   | -                  | -                          | -             | 1          | 1   | -  |
| 合計 Total  | 37   | -  | 148  | 3                         | -                              | 151        | 7  | -                 | 27  | -   | -   | -                  | -                          | 2             | 110        | 146   | 42 |

(注) この表は、「(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。

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