

税 務 統 計

— 20-8

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

—

(令和元年度)

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国税庁 長官官房 企画課

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統計表を見る方のために

利用上の注意

### 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

この統計表は、令和元事務年度末における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を掲げたものである。なお、平成27、28年度税制改正により、次のとおり、電子帳簿保存法におけるスキャナ保存の要件の一部が緩和された。

- (1) 平成27年9月30日以後の申請分から、スキャナ保存の対象となる国税関係書類の範囲の拡充、電子署名が不要になる等のスキャナ保存の要件緩和、適時入力方式に係る要件の緩和等が行われた。
- (2) 平成28年9月30日以後の申請分から、スキャナについて「『原稿台と一体型』に限る」要件の廃止、領収書等の受領者等が読み取る場合の要件の整備、小規模企業者の特例が創設された。

## 20－8 Others

For the people who use the statistical tables

Notes on use

### 8 Statistics of approvals regarding electronic book and record keeping based on Law(or Act) on Book and Record Keeping through Electronic Methods

This statistical table shows the statistics of approvals regarding electronic book and record keeping based on Law(or Act)on Book and Record Keeping through Electronic Methods as of June 30, 2019.

As a part of the FY2015 and FY2016 tax reform, several requirements for scanner storage under the Act on Book and Record Keeping through Electronic Method were relaxed as follows.

- (1) Regarding an application submitted on or after September 2015, the expansion of the range of the national tax related documents which are the scope of scanner storage, the relaxation of the requirement for scanner storage including the abolition of the requirement for electronic signature, and the relaxation of the requirement for the timely input method, etc.
- (2) Regarding an application submitted on or after September 2016, the relaxation of the requirement for reading devices, the development of the requirement in case reading process is performed by a receipt receiver etc., and the development of the special treatment for small entities.

## 20-8 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 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 |   | 本年度未処理繰越件数<br>Number of unsettled requests carried forward from the current fiscal year |
|--|---|--|--|----------------|--|---|---|
|  | 前年度未処理繰越件数<br>Number of unsettled requests carried over from the previous fiscal year | 本年度申請件数<br>Number of cases requested for the current fiscal year | 本年度取下件数<br>Number of withdrawals for the current fiscal year | 計<br>Total     | 本年度承認件数<br>Number of approvals for the current fiscal year           | 本年度却下件数<br>Number of dismissals for the 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27年度 FY2015  | 6 2,225   | 322 11,829   | 18 153   | 310 13,901     | 233 12,206   | 2 3   | 75 1,692  |
| 28 2016  | 75 1,692  | 747 11,765   | 24 125   | 798 13,332     | 680 11,323   | 3 5   | 115 2,004   |
| 29 2017  | 115 2,004   | 838 13,358   | 16 170   | 937 15,192     | 809 12,585   | 1 3   | 127 2,604   |
| 30 2018  | 127 2,604   | 1,121 26,193   | 25 206   | 1,223 28,591   | 1,069 24,877   | 4 6   | 150 3,708   |
| 令和元 2019   | 150 3,708   | 1,307 49,134   | 48 708   | 1,409 52,134   | 1,175 47,315   | 1 13  | 233 4,806   |
| 法人税・消費税<br>Corporation tax/<br>Consumption tax                       | 146 3,103   | 1,155 12,760   | 27 111   | 1,274 15,752   | 1,047 12,928   | -   | 227 2,824   |
| 源泉所得税<br>Withholding<br>income tax                                   | - 121   | 9 168  | -  | 9 289          | 6 265  | -   | 3 23  |
| 申告所得税・消費税<br>Self-assessment<br>income tax/<br>Consumption tax       | 4 225   | 143 35,079   | 21 564   | 126 34,740     | 122 33,411   | 1 12  | 3 1,317   |
| 間接諸税<br>Indirect Tax other<br>than Consumption<br>Tax and Liquor Tax | -   | - 24   | -  | -              | - 4  | -   | - 20  |
| 酒税<br>Liquor tax   | - 259   | - 1,103  | - 33   | - 1,329        | - 707  | -   | - 622   |
| 計<br>Total   | 150 3,708   | 1,307 49,134   | 48 708   | 1,409 52,134   | 1,175 47,315   | 1 13  | 233 4,806   |

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  |        |  |
| 5  | 392   | 6  | 380    | 177,180  |
|  |   |  |        | 平成27年度   |
|  |   |  |        | FY2015   |
| 10   | 137   | 11   | 1,050  | 188,355  |
|  |   |  |        | 28   |
|  |   |  |        | 2016   |
| 11   | 206   | 2  | 1,846  | 200,724  |
|  |   |  |        | 29   |
|  |   |  |        | 2017   |
| 17   | 212   | 5  | 2,898  | 225,384  |
|  |   |  |        | 30   |
|  |   |  |        | 2018   |
| 31   | 227   | 1  | 4,041  | 272,449  |
|  |   |  |        | 23   |
|  |   |  |        | 令和元  |
|  |   |  |        | 2019   |
| 30   | 141   | 1  | 3,470  | 176,634  |
|  |   |  |        | 法人税・消費税  |
|  |   |  |        | Corporation tax/<br>Consumption tax                          |
| -  | 3   | -  | 79     | 18,069   |
|  |   |  |        | 源泉所得税  |
|  |   |  |        | Withholding<br>income tax                                    |
| 1  | 74  | 1  | 492    | 62,625   |
|  |   |  |        | 申告所得税・消費税  |
|  |   |  |        | Self-assessment<br>income tax/<br>Consumption tax            |
| -  | -   | -  | -      | 369  |
|  |   |  |        | 間接諸税   |
|  |   |  |        | Indirect Tax other<br>than Consumption<br>Tax and Liquor Tax |
| -  | 9   | 16   | 14,752 |  |
|  |   |  |        | 酒 税  |
|  |   |  |        | Liquor tax   |
| 31   | 227   | 1  | 4,041  | 272,449  |
|  |   |  |        | 23   |
|  |   |  |        | 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 取下げとは、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 取消しとは、承認の取消しをしたものをいう。

Subject of survey: "Requests for approvals" based on 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.