

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 Type	本年度要処理件数 Number of requests to be processed for the current fiscal year				本年度処理済件数 Number of requests processed for the current fiscal year		本年度未処理繰越件数 Number of unsettled requests carried forward from the current fiscal year
	前年度未処理繰越件数 Number of unsettled requests carried over from the previous fiscal year	本年度申請件数 Number of cases requested for the current fiscal year	本年度取下件数 Number of withdrawals for the current fiscal year	計 Total	本年度承認件数 Number of approvals for the current fiscal year	本年度却下件数 Number of dismissals for the current fiscal year	
	①	②	③		④ (①+②-③)	⑤	
	内	内	内	内	内	内	内
平成27年度 FY2015	Including 6	Including 322	Including 18	Including 310	Including 233	Including 2	Including 75
	2, 225	11, 829	153	13, 901	12, 206	3	1, 692
28 2016	75	747	24	798	680	3	115
	1, 692	11, 765	125	13, 332	11, 323	5	2, 004
29 2017	115	838	16	937	809	1	127
	2, 004	13, 362	170	15, 196	12, 585	3	2, 608
30 2018	127	1, 121	25	1, 223	1, 069	4	150
	2, 608	26, 192	206	28, 594	24, 877	6	3, 711
令和元 2019	150	1, 307	48	1, 409	1, 175	1	233
	3, 711	49, 146	707	52, 150	47, 256	13	4, 881
法人税・消費税 Corporation tax/ Consumption tax	146	1, 155	27	1, 274	1, 047	-	227
	3, 106	12, 686	111	15, 681	12, 856	-	2, 825
源泉所得税 Withholding income tax	-	9	-	9	6	-	3
	121	168	-	289	265	1	23
申告所得税・消費税 Self-assessment income tax/ Consumption tax	4	143	21	126	122	1	3
	225	35, 079	564	34, 740	33, 411	12	1, 317
間接諸税 Indirect Tax other than Consumption Tax and Liquor Tax	-	-	-	-	-	-	-
	-	24	-	24	4	-	20
酒税 Liquor tax	-	-	-	-	-	-	-
	259	1, 189	32	1, 416	720	-	696
計 Total	150	1, 307	48	1, 409	1, 175	1	233
	3, 711	49, 146	707	52, 150	47, 256	13	4, 881

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.

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

本年度 取りやめ 件数	本年度 取消件数	年度末 累計 承認件数	区 分	
Number of cancels for the current fiscal year	Number of annulments for the current fiscal year	Number of cumulative approvals as of the end of the 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
32	228	6 4,041	272, 406	令和元 2019
31	142	1 3,469	176, 561	法人税・消費税 Corporation tax/ Consumption tax
-	3	- 79	18, 069	源泉所得税 Withholding income tax
1	74	5 493	62, 626	申告所得税・消費税 Self-assessment income tax/ Consumption tax
-	-	-	369	間接諸税 Indirect Tax other than Consumption Tax and Liquor Tax
-	9	-	14, 781	酒 税 Liquor tax
32	228	6 4,041	272, 406	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 annulled approvals.