

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 Including	内 Including	内 Including	内 Including	内 Including	内 Including	内 Including
平成28年度 FY2016	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 13,362	16 170	937 15,196	809 12,585	1 3	127 2,608
30 2018	127 2,608	1,121 26,192	25 206	1,223 28,594	1,069 24,877	4 6	150 3,711
令和元 2019	150 3,711	1,307 49,146	48 707	1,409 52,150	1,175 47,256	1 13	233 4,881
2 2020	233 4,881	2,552 71,901	43 1,280	2,742 75,502	2,520 71,706	1 12	221 3,784
法人税・消費税 Corporation tax/ Consumption tax	227 2,825	2,205 16,509	31 140	2,401 19,194	2,196 16,608	- 1	205 2,585
源泉所得税 Withholding income tax	3 23	168 686	- -	171 709	170 700	- -	1 9
申告所得税・消費税 Self-assessment income tax/ Consumption tax	3 1,317	179 53,729	12 1,136	170 53,910	154 53,000	1 11	15 899
間接諸税 Indirect Tax other than Consumption Tax and Liquor Tax	- 20	- 13	- -	- 33	- 30	- -	- 3
酒税 Liquor tax	- 696	- 964	- 4	- 1,656	- 1,368	- -	- 288
計 Total	233 4,881	2,552 71,901	43 1,280	2,742 75,502	2,520 71,706	1 12	221 3,784

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		
10	137	11	1,050	188,355
				平成28年度
				FY2016
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
48	298	4	6,513	343,810
				2
				2020
35	163	5,630	193,006	法人税・消費税
				Corporation tax/ Consumption tax
-	6	249	18,763	源泉 所得税
				Withholding income tax
13	126	634	115,496	申告 所得税・ 消費税
				Self-assessment income tax/ Consumption tax
-	-	-	399	間接諸税
				Indirect Tax other than Consumption Tax and Liquor Tax
-	3	-	16,146	酒 税
				Liquor tax
48	298	4	6,513	343,810
				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.