

## 20-7 税理士

## Certified Public Tax Accountants

## (1) 税理士試験の受験・合格者数

(単位：人)

Numbers of examinees and successful candidates of Certified Public Tax Accountant examination

(In persons)

| 区<br>Type     | 分                      | 受 験 者 数<br>Numbers of examinees | 5 科 目 到 達 者 数<br>Numbers of successful candidates<br>for five subjects | 一 部 科 目 合 格 者 数<br>Numbers of successful candidates<br>for part of subjects |
|---------------|------------------------|---------------------------------|--|---|
| 第 1 回 (昭和26年) | 1st Examination (1951) | 3,112                           | 35   | 963   |
| 5 ( 30 )      | 5 (1955)               | 7,849                           | 250  | 2,091   |
| 10 ( 35 )     | 10 (1960)              | 13,538                          | 618  | 3,449   |
| 15 ( 40 )     | 15 (1965)              | 23,428                          | 767  | 5,370   |
| 20 ( 45 )     | 20 (1970)              | 30,579                          | 661  | 5,128   |
| 25 ( 50 )     | 25 (1975)              | 37,799                          | 781  | 5,804   |
| 30 ( 55 )     | 30 (1980)              | 42,588                          | 872  | 6,815   |
| 35 ( 60 )     | 35 (1985)              | 39,739                          | 940  | 5,954   |
| 40 (平成2 )     | 40 (1990)              | 39,591                          | 949  | 5,530   |
| 45 ( 7 )      | 45 (1995)              | 52,032                          | 943  | 7,256   |
| 50 ( 12 )     | 50 (2000)              | 52,567                          | 1,076  | 7,173   |
| 55 ( 17 )     | 55 (2005)              | 56,314                          | 1,055  | 8,662   |
| 60 ( 22 )     | 60 (2010)              | 51,468                          | 999  | 7,454   |
| 61 ( 23 )     | 61 (2011)              | 49,510                          | 1,094  | 7,973   |
| 62 ( 24 )     | 62 (2012)              | 48,123                          | 1,104  | 8,964   |
| 63 ( 25 )     | 63 (2013)              | 45,337                          | 905  | 7,443   |
| 64 ( 26 )     | 64 (2014)              | 41,031                          | 910  | 5,999   |
| 65 ( 27 )     | 65 (2015)              | 38,175                          | 835  | 6,067   |
| 66 ( 28 )     | 66 (2016)              | 35,589                          | 756  | 4,882   |
| 67 ( 29 )     | 67 (2017)              | 32,974                          | 795  | 5,839   |
| 68 ( 30 )     | 68 (2018)              | 30,850                          | 672  | 4,044   |
| 69 (令和元 )     | 69 (2019)              | 29,779                          | 749  | 4,639   |
| 70 ( 2 )      | 70 (2020)              | 26,673                          | 648  | 4,754   |
| 71 ( 3 )      | 71 (2021)              | 27,299                          | 585  | 4,554   |
| 72 ( 4 )      | 72 (2022)              | 28,853                          | 620  | 5,006   |

資料：人事課調

Source: Personnel Division

## (2) 税理士登録者数

(単位：人)

Number of registrations of Certified Public Tax Accountants

(In persons)

| 区分<br>Type                         | 試験合格者<br>Those who passed the examination | 試験免除者<br>Those exempted from the examination | 弁護士<br>Lawyers | 公認会計士<br>Certified public accountants | 資格認定者<br>Those who were certified as qualified | 税務代理士<br>Tax proxy | 特別試験合格者<br>Those who passed the special examination | 特例法認定者<br>Those authorized under the special measure law | 合計<br>Total |
|------------------------------------|---|--|----------------|---------------------------------------|--|--------------------|---|--|-------------|
| 平成29年度 FY2017                      | 34,914                                    | 27,953                                       | 637            | 9,631                                 | 3  | 13                 | 4,176   | -  | 77,327      |
| 30 2018                            | 35,013                                    | 28,830                                       | 662            | 9,880                                 | 2  | 9                  | 3,632   | -  | 78,028      |
| 令和元 2019                           | 35,108                                    | 29,730                                       | 685            | 10,149                                | 1  | 7                  | 3,115   | -  | 78,795      |
| 2 2020                             | 35,064                                    | 30,471                                       | 698            | 10,446                                | 1  | 5                  | 2,719   | -  | 79,404      |
| 3 2021                             | 35,010                                    | 31,340                                       | 703            | 10,759                                | 1  | 2                  | 2,348   | -  | 80,163      |
| 4 2022                             | 34,874                                    | 32,071                                       | 718            | 11,046                                | -  | 2                  | 1,981   | -  | 80,692      |
| (国税局別) By Regional Taxation Bureau |   |  |                |                                       |  |                    |   |  |             |
| 札幌 Sapporo                         | 718                                       | 876  | 6              | 197                                   | -  | -                  | 88  | -  | 1,885       |
| 仙台 Sendai                          | 909                                       | 1,192  | 8              | 260                                   | -  | -                  | 132   | -  | 2,501       |
| 関東信越 Kanto Shinetsu                | 3,314                                     | 3,240  | 38             | 765                                   | -  | -                  | 225   | -  | 7,582       |
| 東京 Tokyo                           | 15,354                                    | 9,884  | 260            | 5,522                                 | -  | 2                  | 635   | -  | 31,657      |
| 金沢 Kanazawa                        | 479                                       | 796  | 5              | 146                                   | -  | -                  | 24  | -  | 1,450       |
| 名古屋 Nagoya                         | 3,294                                     | 4,559  | 59             | 1,003                                 | -  | -                  | 260   | -  | 9,175       |
| 大阪 Osaka                           | 6,867                                     | 5,656  | 272            | 2,085                                 | -  | -                  | 400   | -  | 15,280      |
| 広島 Hiroshima                       | 1,195                                     | 1,661  | 14             | 281                                   | -  | -                  | 75  | -  | 3,226       |
| 高松 Takamatsu                       | 610                                       | 847  | 7              | 153                                   | -  | -                  | 35  | -  | 1,652       |
| 福岡 Fukuoka                         | 1,334                                     | 1,707  | 27             | 407                                   | -  | -                  | 48  | -  | 3,523       |
| 熊本 Kumamoto                        | 639                                       | 1,402  | 20             | 165                                   | -  | -                  | 49  | -  | 2,275       |
| 沖縄 Okinawa                         | 161                                       | 251  | 2              | 62                                    | -  | -                  | 10  | -  | 486         |
| 合計 Total                           | 34,874                                    | 32,071                                       | 718            | 11,046                                | -  | 2                  | 1,981   | -  | 80,692      |

資料：総務課調

調査時点：各年度末(3月31日現在)

用語の説明：1 試験合格者とは、税理士試験の試験科目の最終科目が試験合格による者をいう。

2 試験免除者とは、税理士試験の試験科目の最終科目が免除による者をいう。

3 資格認定者とは、税理士法施行(昭和26年7月15日)の際、国又は地方公共団体の職員である者で、税理士試験の合格者と同等以上の学識を有する旨の税理士試験委員の認定を受けた者をいう。

4 税務代理士とは、税務代理士の許可を受けた者をいう。

5 特別試験合格者とは、一定の実務経験を有する者に対する特別の税理士試験に合格した者をいう。

6 特例法認定者とは、公認会計士特例試験等に関する法律(昭和39年法律第123号)第12条の規定に基づき、税理士試験委員の認定を受けた者をいう。

Source: Co-ordination Division

Time of survey: On the end of each fiscal year (31st March)

Terminology: 1 "Those who passed the examination" means those who passed the examination on final subjects of the Certified Public Tax Accountant Examination.

2 "Those exempted from the examination" means those who were exempted from the examination on final subjects of the Certified Public Tax Accountant Examination.

3 "Those who were certified as qualified" means those who were employees of the government or a local public entity as of the date of enforcement of the Certified Public Tax Accountant Law (July 15, 1951), and who were recognized as having an equal or higher level of knowledge compared to those who pass the Certified Public Tax Accountant Examination by the examiners of the examination.

4 "Tax proxy" means a person who received a permission as tax proxy.

5 "Those who passed the special examination" means those who passed the Special Certified Public Tax Accountant Examination held for those having certain operational experience.

6 "Those authorized under the special measure law" means those who were authorized according to the provisions of the Law for Special Measure of Certified Public Accountant Examination (Law No. 123 of 1964), Sec. 12 by the examiners of the Certified Public Tax Accountant Examination.

## (3) 国税局別の通知弁護士数、通知弁護士法人数

Number of enrolled lawyers and enrolled law corporations for each Regional Taxation Bureau

| 区分<br>Type<br>国税局<br>Regional Taxation Bureau | 通知 弁 護 士<br>Enrolled lawyers |                      |                     |                     |                     |                     | 通知弁護士法人<br>Enrolled law corporations |
|---|------------------------------|----------------------|---------------------|---------------------|---------------------|---------------------|--------------------------------------|
|   | 平成<br>29年度<br>FY2017         | 平成<br>30年度<br>FY2018 | 令和<br>元年度<br>FY2019 | 令和<br>2年度<br>FY2020 | 令和<br>3年度<br>FY2021 | 令和<br>4年度<br>FY2022 | 令和<br>4年度<br>FY2022                  |
|   | 人<br>Person                  | 人<br>Person          | 人<br>Person         | 人<br>Person         | 人<br>Person         | 人<br>Person         | 社<br>Number                          |
| 札幌 Sapporo                                    | 214                          | 218                  | 236                 | 265                 | 297                 | 341                 | 16                                   |
| 仙台 Sendai                                     | 226                          | 231                  | 262                 | 293                 | 328                 | 369                 | 19                                   |
| 関東信越 Kanto Shinetsu                           | 688                          | 711                  | 771                 | 800                 | 853                 | 914                 | 32                                   |
| 東京 Tokyo                                      | 2,006                        | 2,081                | 2,170               | 2,231               | 2,322               | 2,381               | 39                                   |
| 金沢 Kanazawa                                   | 173                          | 179                  | 197                 | 219                 | 246                 | 284                 | 18                                   |
| 名古屋 Nagoya                                    | 543                          | 537                  | 589                 | 621                 | 670                 | 726                 | 26                                   |
| 大阪 Osaka                                      | 692                          | 704                  | 740                 | 771                 | 816                 | 891                 | 23                                   |
| 広島 Hiroshima                                  | 251                          | 256                  | 275                 | 309                 | 349                 | 394                 | 18                                   |
| 高松 Takamatsu                                  | 179                          | 173                  | 189                 | 212                 | 239                 | 274                 | 16                                   |
| 福岡 Fukuoka                                    | 254                          | 258                  | 282                 | 307                 | 343                 | 376                 | 20                                   |
| 熊本 Kumamoto                                   | 197                          | 192                  | 202                 | 231                 | 262                 | 301                 | 21                                   |
| 沖縄 Okinawa                                    | 145                          | 145                  | 163                 | 183                 | 212                 | 243                 | 20                                   |
| 合計 Total                                      | 5,568                        | 5,685                | 6,076               | 6,442               | 6,937               | 7,494               | 268                                  |

資料：総務課調

調査時点：各年度末（3月31日現在）

用語の説明：1 通知弁護士とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士をいう。

2 通知弁護士法人とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士法人をいう。

（注）通知弁護士数は、国税局ごとに集計しており、合計は延べ人員を示す。

Source: Co-ordination Division

Time of survey: On the end of each fiscal year (31st March)

Terminology: 1 "Enrolled lawyers" means the lawyers who have notified the Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

2 "Enrolled law corporations" means the lawyer companies who have notified the Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

Note: Number of enrolled lawyers is calculated by Regional Taxation Bureau and "Total" means total number.