

19 不服審査・訴訟事件

Administrative review / Litigation case

- (1) 令和5年度中の再調査の請求の発生件数は2,494件(前年度1,533件)で前年度に比べて961件(伸び率62.7%)増加している。前年度から繰り越された421件を含む要処理件数2,915件のうち、処理済件数は2,278件(前年度1,371件)で、このうち再調査の請求人の請求が一部又は全部認められた請求認容件数は149件(前年度63件)、割合は6.5%(前年度4.6%)となっている(第37表参照)。

The number of requests for re-examination in FY 2023 was 2,494 which was 961 more (rate of increase: 62.7%) than the previous fiscal year (1,533). Out of 2,915 cases necessary to dispose including 421 cases carried over from the previous year, 2,278 (for the previous fiscal year, 1,371) cases were already processed. From the viewpoint of disposition type, the number of cases where a part or all of the re-examination requestor were accepted is 149 (for the previous fiscal year, 63), which accounts for 6.5% (4.6%) of all cases (see Table 37).

(第37表) 再調査の請求の状況

Table37: Disposition of requests for re-examination

区 分 Type	再調査の請求件数 Number of the requests for re-examination		伸び率 Growth rate	処理済件数 Number of already processed	請求認容件数 Number of claim accepted	
	件 Case	%		件 Case	件 Case	割合 Percentage
平成30年度 FY2018	2,043	12.6		2,150	264	12.3
令和元 2019	1,359	△ 33.5		1,513	187	12.4
2 2020	1,000	△ 26.4		999	100	10.0
3 2021	1,119	11.9		1,198	83	6.9
4 2022	1,533	37.0		1,371	63	4.6
5 2023	2,494	62.7		2,278	149	6.5

統計表：20－1 不服審査 (1)再調査の請求

Statistical tables: 20－1 Administrative Review (1)Request for re-examination

(注) 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。

Note: In the case of the decision made by the District Director of the Tax Office, etc. on or before March 31, 2016, the figures are about requests for reinvestigation.

- (2) 令和5年度中の審査請求の請求件数は3,917件(前年度3,034件)で前年度に比べて883件(伸び率29.1%)増加している。前年度から繰り越された2,296件を含む要処理件数6,213件のうち、処理済件数は2,873件(前年度3,159件)で、このうち審査請求人の請求が一部又は全部認められた認容件数は279件(前年度225件)、割合は9.7%(前年度7.1%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2023 was 3,917, which was 883 more (rate of increase: 29.1%) than the previous year (3,034).

Out of 6,213 cases necessary to dispose including 2,296 cases carried over from the previous year, 2,873 (for the previous year, 3,159) cases were already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 279 (for the previous year, 225), which accounts for 9.7% (7.1) of all cases (see Table 38).

(第38表) 審査請求の状況

Table38: Disposition of requests for reconsideration

区 分 Type	審査請求件数 Number of requests for reconsideration		伸び率 Growth rate	処理済件数 Number of already processed	認容件数 Number of claim accepted	
	件 Case	%		件 Case	件 Case	割合 Percentage
平成30年度 FY2018	3,104	5.1		2,923	216	7.4
令和元 2019	2,563	△ 17.4		2,846	375	13.2
2 2020	2,237	△ 12.7		2,328	233	10.0
3 2021	2,482	11.0		2,282	297	13.0
4 2022	3,034	22.2		3,159	225	7.1
5 2023	3,917	29.1		2,873	279	9.7

統計表：20－1 不服審査 (2)審査請求

Statistical tables: 20－1 Administrative Review (2)Request for reconsideration

- (3) 令和5年度中に国側を被告とした訴訟の発生件数は189件(前年度173件)で、前年度に比べて16件(伸び率9.2%)増加している。訴訟が終了した件数は172件(前年度186件)で、このうち原告が一部又は全部勝訴した原告勝訴件数は13件(前年度10件)、割合は7.6%(前年度5.4%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2023 was 189 (compared to 173 in the previous year), 16 cases increase year-on-year (9.2% increase year-on-year). During the fiscal year, final court decisions were made on 172 (for the previous year, 186) cases, of which court decisions partly or fully in favor of plaintiffs were made in 13 cases (for the previous year, 10), accounting for 7.6% (5.4%) of all cases (see Table 39).

(第39表) 国側を被告とした訴訟状況

Table39: Disposition of litigation cases (government as defendant)

区 分 Type	訴訟提起件数 Number of filed litigation cases		伸び率 Growth rate	訴訟終結件数 Number of processed litigation cases	原告勝訴件数 Number of decisions in favor of plaintiffs	
	件 Case	%		件 Case	件 Case	割合 Percentage
平成30年度 FY2018	181	△ 9.0		177	6	3.4
令和元 2019	223	23.2		216	21	9.7
2 2020	165	△ 26.0		180	14	7.8
3 2021	189	14.5		199	13	6.5
4 2022	173	△ 8.5		186	10	5.4
5 2023	189	9.2		172	13	7.6

統計表：20－2 訴訟事件 (1)国側被告事件

Statistical tables: 20－2 Litigation Cases (1)Litigation cases (Government as defendant)