

19 不服審査・訴訟事件

Administrative review / Litigation cases

- (1) 令和7年度中の再調査の請求の発生件数は1,713件(前年度1,424件)で前年度に比べて289件(伸び率20.3%)増加している。前年度から繰り越された338件を含む要処理件数2,051件のうち、処理済件数は1,448件(同1,722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116件(同104件)、割合は8.0%(同6.0%)となっている(第33表参照)。

The number of requests for re-examination in FY 2025 was 1,713 which was 289 more (rate of increase: 20.3%) than the previous fiscal year (1,424). Out of 2,051 cases necessary to dispose including 338 cases carried over from the previous year, 1,448 (for the previous fiscal year, 1,722) 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 116 (for the previous fiscal year, 104), which accounts for 8.0% (6.0%) of all cases (see Table 33).

(第33表) 再調査の請求の状況

Table33: Disposition of requests for re-examination

区分 Type	再調査の請求件数 Number of the requests for re-examination		処理済件数 Number of already processed	請求認容件数 Number of claim accepted	
		伸び率 Growth rate			割合 Percentage
	件 Case	%	件 Case	件 Case	%
令和2年度 FY2020	1,000	△ 24.7	966	98	10.1
3 2021	1,120	12.0	1,200	83	6.9
4 2022	1,521	35.8	1,370	63	4.6
5 2023	2,493	63.9	2,266	149	6.6
6 2024	1,424	△ 42.9	1,722	104	6.0
7 2025	1,713	20.3	1,448	116	8.0

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7年度中の審査請求の請求件数は3,159件(前年度3,537件)で前年度に比べて378件(伸び率△10.7%)減少している。前年度から繰り越された3,005件を含む要処理件数6,164件のうち、処理済件数は3,128件(同3,872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226件(同693件)、割合は7.2%(同17.9%)となっている(第34表参照)。

The number of the requests for reconsideration in FY 2025 was 3,159, which was 378 less (rate of increase: -10.7%) than the previous year (3,537).

Out of 6,164 cases necessary to dispose including 3,005 cases carried over from the previous year, 3,128 (for the previous year, 3,872) 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 226 (for the previous year, 693), which accounts for 7.2% (17.9%) of all cases (see Table 34).

(第34表) 審査請求の状況

Table34: Disposition of requests for reconsideration

区分 Type	審査請求件数 Number of requests for reconsideration		処理済件数 Number of already processed	認容件数 Number of claim accepted	
		伸び率 Growth rate			割合 Percentage
	件 Case	%	件 Case	件 Case	%
令和2年度 FY2020	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
6 2024	3,537	△ 9.7	3,872	693	17.9
7 2025	3,159	△ 10.7	3,128	226	7.2

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7年度中に国側を被告とした訴訟の発生件数は202件(前年度196件)で、前年度に比べて6件(伸び率3.1%)増加している。訴訟が最終した件数は201件(同168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8件(同8件)、割合は4.0%(同4.8%)となっている(第35表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2025 was 202 (compared to 196 in the previous year), 6 cases increase year-on-year (3.1% increase year-on-year). During the fiscal year, final court decisions were made on 201 (for the previous year, 168) cases, of which court decisions partly or fully in favor of plaintiffs were made in 8 cases (for the previous year, 8), accounting for 4.0% (4.8%) of all cases (see Table 35).

(第35表) 国側を被告とした訴訟状況

Table35: Disposition of litigation cases (government as defendant)

区分 Type	訴訟提起件数 Number of filed litigation cases		訴訟最終結案件数 Number of processed litigation cases	原告勝訴件数 Number of decisions in favor of plaintiffs	
		伸び率 Growth rate			割合 Percentage
	件 Case	%	件 Case	件 Case	%
令和2年度 FY2020	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
6 2024	196	3.7	168	8	4.8
7 2025	202	3.1	201	8	4.0

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)