

## 19－7 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 分 Type		受 験 者 数 Numbers of examinees	合 格 者 数 Number of successful candidates	一 部 科 目 合 格 者 数 Numbers of successful candidates for part of subjects
第 1 回 (昭和26年)	1 <sup>st</sup> 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
46 ( 8 )	46 (1996)	53, 137	1, 022	7, 727
47 ( 9 )	47 (1997)	52, 032	968	7, 298
48 ( 10 )	48 (1998)	51, 773	1, 025	7, 159
49 ( 11 )	49 (1999)	52, 477	1, 052	6, 945
50 ( 12 )	50 (2000)	52, 567	1, 076	7, 173
51 ( 13 )	51 (2001)	50, 677	1, 085	7, 415
52 ( 14 )	52 (2002)	52, 560	1, 074	7, 706
53 ( 15 )	53 (2003)	55, 175	1, 193	9, 850
54 ( 16 )	54 (2004)	56, 126	1, 090	8, 039
55 ( 17 )	55 (2005)	56, 314	1, 055	8, 662
56 ( 18 )	56 (2006)	54, 203	1, 126	8, 726
57 ( 19 )	57 (2007)	53, 324	1, 014	7, 413
58 ( 20 )	58 (2008)	51, 863	964	8, 212
59 ( 21 )	59 (2009)	51, 479	1, 058	7, 116
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

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 Type	弁護士 Lawyers	公 認 会計士 Certified public accountants	試 験 合格者 Those who passed the examination	試 験 免除者 Those exempted from the examination	資 格 認定者 Those who were certified as qualified	税 務 代理士 Tax proxy	特別試験 合 格 者 Those who passed the special examination	特例法 認定者 Those authorized under the special measure law	合 計 Total
平成20年度 FY2008	379	6,978	32,141	19,679	49	139	11,809	3	71,177
21 2009	399	7,113	32,563	20,685	33	117	10,694	2	71,606
22 2010	445	7,372	33,053	21,296	21	101	9,749	2	72,039
23 2011	464	7,706	33,366	22,183	15	81	8,819	1	72,635
24 2012	491	8,063	33,814	23,244	13	64	8,035	1	73,725
25 2013	522	8,422	34,032	24,297	12	48	7,167	1	74,501
(国税局別) By Regional Taxation Bureau									
札 幌 Sapporo	3	161	742	671	—	—	349	—	1,926
仙 台 Sendai	7	182	956	893	2	—	519	1	2,560
関 東 信 越 Kanto Shinetsu	33	578	3,334	2,461	1	5	862	—	7,274
東 京 Tokyo	168	4,267	14,799	7,347	4	24	1,979	—	28,588
金 沢 Kanazawa	6	116	499	580	—	—	149	—	1,350
名 古 屋 Nagoya	26	729	3,348	3,693	1	4	866	—	8,667
大 阪 Osaka	243	1,639	6,536	4,362	—	9	1,319	—	14,108
広 島 Hiroshima	11	193	1,206	1,201	1	1	394	—	3,007
高 松 Takamatsu	2	111	598	658	1	1	197	—	1,568
福 岡 Fukuoka	7	279	1,242	1,234	—	3	294	—	3,059
熊 本 Kumamoto	15	130	649	1,023	1	—	205	—	2,023
沖 縄 Okinawa	1	37	123	174	1	1	34	—	371
合 計 Total	522	8,422	34,032	24,297	12	48	7,167	1	74,501

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し行う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 Type  国税局 Regional Taxation Bureau	通 知 弁 護 士 Enrolled lawyers					通知弁護士法人 Enrolled law corporations
	平成21年度 FY2009	22 FY2010	23 FY2011	24 FY2012	25 FY2013	25 FY2013
	人 Person	人 Person	人 Person	人 Person	人 Person	社 Number
札幌 Sapporo	85	94	108	115	132	1
仙台 Sendai	112	120	123	138	147	2
関東信越 Kanto Shinetsu	318	331	352	375	423	5
東京 Tokyo	1,085	1,150	1,229	1,331	1,414	13
金沢 Kanazawa	89	93	104	112	120	3
名古屋 Nagoya	257	302	324	349	369	5
大阪 Osaka	328	379	420	460	486	4
広島 Hiroshima	108	120	129	143	156	1
高松 Takamatsu	87	95	105	109	117	1
福岡 Fukuoka	122	139	158	165	175	4
熊本 Kumamoto	85	95	100	109	120	6
沖縄 Okinawa	56	66	71	79	87	1
合 計 Total	2,732	2,984	3,223	3,485	3,746	46

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.