

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 | | ⑤ | ⑥ | |
| | | | | ④ (①+②-③) | | | ④-(⑤+⑥) |
| 平成28年度 FY2016 | 内 Including 75 | 内 Including 747 | 内 Including 24 | 内 Including 798 | 内 Including 680 | 内 Including 3 | 内 Including 115 |
| 29 2017 | 1,692 | 11,765 | 125 | 13,332 | 11,323 | 5 | 2,004 |
| 30 2018 | 115 | 838 | 16 | 937 | 809 | 1 | 127 |
| 令和元 2019 | 2,004 | 13,362 | 170 | 15,196 | 12,585 | 3 | 2,608 |
| 2 2020 | 127 | 1,121 | 25 | 1,223 | 1,069 | 4 | 150 |
| | 2,608 | 26,192 | 206 | 28,594 | 24,877 | 6 | 3,711 |
| | 150 | 1,307 | 48 | 1,409 | 1,175 | 1 | 233 |
| | 3,711 | 49,146 | 707 | 52,150 | 47,256 | 13 | 4,881 |
| | 233 | 2,552 | 43 | 2,742 | 2,520 | 1 | 221 |
| | 4,881 | 71,901 | 1,280 | 75,502 | 71,706 | 12 | 3,784 |
| 法人税・消費税 Corporation tax/Consumption tax | 227 | 2,205 | 31 | 2,401 | 2,196 | - | 205 |
| | 2,825 | 16,509 | 140 | 19,194 | 16,608 | 1 | 2,585 |
| 源泉所得税 Withholding income tax | 3 | 168 | - | 171 | 170 | - | 1 |
| | 23 | 686 | - | 709 | 700 | - | 9 |
| 申告所得税・消費税 Self-assessment income tax/Consumption tax | 3 | 179 | 12 | 170 | 154 | 1 | 15 |
| | 1,317 | 53,729 | 1,136 | 53,910 | 53,000 | 11 | 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 | 2,552 | 43 | 2,742 | 2,520 | 1 | 221 |
| | 4,881 | 71,901 | 1,280 | 75,502 | 71,706 | 12 | 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 Type |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 | |
| ⑦ | ⑧ | ⑨ | |
| 内 Including 10 11 17 32 48 35 — 13 — — 48 | — 137 2 206 212 228 298 — 163 6 — 126 — 3 298 | — 11 10 5 6 4 — — — — — 4 — — 4 | 1, 050 188, 355 1, 846 200, 724 2, 898 225, 384 4, 041 272, 406 6, 513 343, 810 5, 630 193, 006 249 18, 763 634 115, 496 — 399 — 16, 146 6, 513 343, 810 平成28年度 FY2016 29 2017 30 2018 令和元 2019 2 2020 法人税・ 消費税 Corporation tax/ Consumption tax 源泉 所得税 Withholding income tax 申告 所得税・ 消費税 Self-assessment income tax/ Consumption tax 間接諸税 Indirect Tax other than Consumption Tax and Liquor Tax 酒 税 Liquor tax 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.