

20-1 不服審査
Administrative Review

(1) 再調査の請求

Request for re-examination

| 区分 Type | 本年度要処理件数 Number of requests processed for the current fiscal year | | | | | 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | |
|---|--|---|---|----------------|-----------------|---|---|---------------------------------|---------------------------------|---------------------------------|--|--|
| | 前年度未決 繰越件数 Number of unsettled requests carried over from the previous fiscal year | 本年度に請求した件数 Number of cases requested for the current fiscal year | | | 計 Total ① | みなす 審査請求 件数 Number of deemed requests for reconsideration | みなす 取下件数 Number of withdrawals | 取下件数 Number of dismissals | 却下件数 Number of rejections | 棄却件数 Number of annulments | 全部 取消件数 Number of whole annulments | |
| | | 処分に 係るもの Those related to procedure | 不作為に 係るもの Those related to nonfeasance | 小計 Subtotal | | | | | | | | |
| 平成28年度 | FY2016 | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | |
| 29 | 2017 | 641 | 1,674 | - | 1,674 | 2,315 | 20 | 32 | 223 | 208 | 1,199 | |
| 30 | 2018 | 510 | 1,814 | - | 1,814 | 2,324 | 4 | 12 | 192 | 200 | 1,105 | |
| 令和元 | 2019 | 598 | 2,043 | - | 2,043 | 2,641 | 9 | - | 179 | 149 | 1,549 | |
| 2 | 2020 | 491 | 1,359 | - | 1,359 | 1,850 | 4 | - | 183 | 125 | 1,014 | |
| 3 | 2021 | 337 | 1,000 | - | 1,000 | 1,337 | 1 | 9 | 115 | 95 | 679 | |
| 338 | 2021 | 338 | 1,119 | - | 1,119 | 1,457 | 28 | - | 255 | 57 | 775 | |
| 申告所得税 | Self-assessment income tax | 93 | 184 | - | 184 | 277 | 3 | - | 28 | 10 | 181 | |
| 源泉所得税 | Withholding income tax | 2 | 10 | - | 10 | 12 | - | - | 5 | - | 2 | |
| 法人税 | Corporation tax | 59 | 124 | - | 124 | 183 | 6 | - | 41 | 10 | 62 | |
| 相続税 | Inheritance tax | 5 | 38 | - | 38 | 43 | - | - | 1 | 3 | 24 | |
| 贈与税 | Gift tax | - | 19 | - | 19 | 19 | - | - | 2 | - | 15 | |
| 消費税 | Consumption tax | 43 | 214 | - | 214 | 257 | 6 | - | 57 | 3 | 145 | |
| 酒税 | Liquor tax | - | - | - | - | - | - | - | - | - | - | |
| 復興特別所得税 | Special Income Tax for Reconstruction | 47 | 187 | - | 187 | 234 | 1 | - | 32 | 9 | 131 | |
| 復興特別法人税 | Special Corporate Income Tax for Reconstruction | 12 | 5 | - | 5 | 17 | 2 | - | 8 | - | 3 | |
| 地方消費税 | Local consumption tax | 43 | 213 | - | 213 | 256 | 6 | - | 57 | 3 | 144 | |
| 地方法人税 | Local corporation tax | 29 | 70 | - | 70 | 99 | 4 | - | 15 | 4 | 46 | |
| その他 | Others | - | 1 | - | 1 | 1 | - | - | 1 | - | - | |
| 小計 | Subtotal | 333 | 1,065 | - | 1,065 | 1,398 | 28 | - | 247 | 42 | 753 | |
| 徴収関係 | Related to collection | 5 | 54 | - | 54 | 59 | - | - | 8 | 15 | 22 | |
| 合計 | Total | 338 | 1,119 | - | 1,119 | 1,457 | 28 | - | 255 | 57 | 775 | |
| (注) 1 内書は国税庁・国税不服審査所分の件数である。 2 平成27年度以前については、「異議申立て」に係るものである。 3 平成28年度以降について、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。 | | | | | | | | | | | | |

| (単位：件) (Number of cases) | | | |
|---|--|--------------------|--|
| 本年度処理済件数 Number of requests processed for the current fiscal year | 一部 取消件数 Number of partial annulments | 計 Total ② | 本年度未決 繰越件数 Carried forward unsettled requests for the current fiscal year ①-② |
| 内 Including | 内 Including | 内 Including | 内 Including |
| 100 | - | 1,805 | 510 |
| 173 | - | 1,726 | 598 |
| 237 | - | 2,150 | 491 |
| 141 | - | 1,513 | 337 |
| 96 | - | 999 | 338 |
| 80 | - | 1,198 | 259 |
| 24 | - | 246 | 31 |
| 3 | - | 10 | 2 |
| 8 | - | 127 | 56 |
| 4 | - | 34 | 9 |
| - | - | 17 | 2 |
| 5 | - | 216 | 41 |
| - | - | - | - |
| 27 | - | 200 | 34 |
| - | - | 13 | 4 |
| 5 | - | 215 | 41 |
| 4 | - | 73 | 26 |
| - | - | 1 | - |
| 80 | - | 1,152 | 246 |
| - | - | 46 | 13 |
| 80 | - | 1,198 | 259 |

Subject of survey, etc.: Requests for re-examination, and Requests for reconsideration filed on the basis of General Law of National Taxes and Administrative Appellate Law (except for Law Concerning Access to Information Held by Administrative Organs) between April 1,2021 and March 31, 2022.

Terminology:

- 1 "Nonfeasance" means that an administrative agency do not execute power of public body such as procedures and others within certain period of time with respect to the application based on the law although they should do that.
- 2 "Deemed requests for reconsideration" means requests for re-examination which were deemed requests for reconsideration. A request for re-examination is deemed to be a request for reconsideration in the cases such as when Regional Commissioner of the Regional Taxation Bureau or Director of Tax Office considered it appropriate to handle a request for re-examination as a request for reconsideration and the person who filed the request for re-examination agreed with it, or when a request for reconsideration was filed against a correction or determination, etc., and in that situation a request for re-examination was filed against another correction or determination, etc. which was made about tax base, etc. related to the former correction or determination, etc..
- 3 "Deemed withdrawals" refers to requests for re-examination which were deemed to be withdrawn. A request for re-examination is deemed to be withdrawn when a request for reconsideration was filed without waiting for a decision on the request for re-examination. A request for reconsideration is also deemed to be withdrawn when an attested copy of decision on the request for re-examination which annuls wholly the procedures related to the request for re-examination, was issued previous to the date of filing of the request for reconsideration.
- 4 "Withdrawal" means withdrawal of a request for re-examination or a request for reconsideration by the person who filed an administrative protest.
- 5 "Dismissal" means that an administrative protest was judged as unqualified for consideration due to the lack of requirements for an administrative protest.
- 6 "Rejection" means that the original procedures are judged as legal or appropriate, and an administrative protest is not accepted.
- 7 "Annulment or amendment" means the decision which finds wholly or partially the original procedures illegal or unjust, and annuls the original procedures wholly or partially

Note:1 Figures preceded by "Including" are those for National Tax Tribunal or National Tax Agency .

2 Figures on or before FY2015 are the figures of requests for reinvestigation.

3 Figures on and after FY2016 include the figures of requests for reinvestigation for the decision made by the District Director of the Tax Office,etc. on or before March 31,2016.

(2) 審査請求
Request for reconsideration

| 区分 Type | | 本年度要処理件数 Number of requests to be processed for the current fiscal year | | | | | | 計 Total ① | |
|------------|---|---|---|---|---|----------------------|---------------------|-------------------------|--|
| | | 前年度 未決済件数 Number of unsettled requests carried over from the previous fiscal year | 本年度に請求した件数 Number of cases requested for the current fiscal year | | | | | | |
| | | | 処分に係るもの Those related to procedure | 不作為に係るもの Those related to nonfeasance | みなし 審査請求件数 Number of deemed requests for reconsideration | 小計 Subtotal | | | |
| 平成28年度 | FY2016 | 内 Including 1,407 | 内 Including 2,464 | 内 Including 4 | 内 Including 4 | 内 Including 20 | 内 Including 4 | 内 Including 3,895 | |
| 29 | 2017 | 5 1,936 | 4 2,945 | 4 4 | 4 4 | 9 4 | 9 2,953 | 9 4,889 | |
| 30 | 2018 | 7 2,414 | 1 3,093 | 2 2 | 2 2 | 3 9 | 10 3,104 | 10 5,518 | |
| 令和元 | 2019 | 1 2,595 | 1 2,557 | 2 2 | 2 2 | 3 4 | 3 2,563 | 3 5,158 | |
| 2 | 2020 | 1 2,312 | 1 2,234 | 2 2 | 2 2 | 3 1 | 3 2,237 | 3 4,549 | |
| 3 | 2021 | 2 2,221 | 2 2,451 | 3 3 | 3 3 | 5 28 | 6 2,482 | 6 4,703 | |
| 申告所得税 | Self-assessment income tax | 1 383 | 1 418 | - | - | 1 3 | 2 421 | 2 804 | |
| 源泉所得税 | Withholding income tax | 30 | 27 | - | - | - | 27 | 57 | |
| 法人税 | Corporation tax | 1 271 | 1 304 | 1 1 | 6 6 | 2 311 | 2 582 | | |
| 相続税 | Inheritance tax | 168 | 103 | - | - | - | 103 | 271 | |
| 贈与税 | Gift tax | 10 | 54 | - | - | - | 54 | 64 | |
| 消費税 | Consumption tax | 401 | 422 | 2 2 | 6 6 | 2 430 | 2 831 | | |
| 酒税 | Riquest tax | - | - | - | - | - | - | - | |
| 復興特別所得税 | Special Income Tax for Reconstruction | 366 | 374 | - | 1 | 1 375 | - | 741 | |
| 復興特別法人税 | Special Corporate Income Tax for Reconstruction | 38 | 12 | - | 2 | 2 14 | - | 52 | |
| 地方消費税 | Local consumption tax | 401 | 422 | - | 6 | 6 428 | - | 829 | |
| 地方法人税 | Local corporation tax | 121 | 209 | - | 4 | 4 213 | - | 334 | |
| その他 | Others | 3 | 14 | - | - | - | 14 | 17 | |
| 小計 | Subtotal | 1 2,192 | 2 2,359 | 3 3 | 5 28 | 6 2,390 | 6 4,582 | | |
| 徴収関係 | Related to collection | 29 | 92 | - | - | - | 92 | 121 | |
| 合計 | Total | 1 2,221 | 2 2,451 | 3 3 | 5 28 | 6 2,482 | 6 4,703 | | |

(注) 内書は国税庁・国税局分の件数である。

Note: Figures preceded by "Including" are those for National Tax Agency or Regional Taxation Bureaus.

(単位：件)
(Number of cases)

| みなす 取下件数 Number of deemed withdrawals | 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | | 計 Total ② | 本年度 未決済件数 Carried forward unsettled requests for the current fiscal year ①-② | 区分 Type |
|---|--|---------------------------------|---------------------------------|--|--|--------------------------------------|----------------|------------------|--|---|
| | 取下件数 Number of withdrawals | 却下件数 Number of dismissals | 棄却件数 Number of rejections | 全部 取消件数 Number of whole annulments | 一部 取消件数 Number of partial annulments | 変更 その他 Amendment and others | | | | |
| 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | 内 Including | |
| - | 269 | 4 | 191 | 1,258 | 49 | 192 | - | 4 | 1,959 | 1,936 平成28年度 FY2016 |
| - 2 | 247 | 186 | 1,840 | 54 | 148 | - | 2 | 2,475 | 7 2,414 | 29 2017 |
| - | 261 | 8 | 136 ² | 2,310 | 77 | 139 | - | 10 | 2,923 | 2,595 |
| - | 348 | 3 | 134 | 1,989 | 90 | 285 | - | 3 | 2,846 | 2,312 令和元 2019 |
| - | 199 | 2 | 93 | 1,803 | 65 | 168 | - | 2 | 2,328 ¹ | 2,221 |
| - 1 | 321 | 4 | 98 | 1,566 | 160 | 137 | - | 5 | 2,282 ¹ | 2,421 |
| 1 | 72 | 1 | 17 | 275 | 17 | 27 | - | 2 | 408 | 396 申告所得税 Self-assessment income tax |
| - | 12 | 1 | 16 | 3 | 3 | - | - | 35 | 22 | 源泉所得税 Withholding income tax |
| - | 23 | 16 | 167 | 13 | 10 | - | - | 2 | 229 | 353 法人税 Corporation tax |
| - | 9 | 5 | 98 | 31 | 28 | - | - | 171 | 100 | 相続税 Inheritance tax |
| - | - | 3 | 4 | 4 | - | - | - | 11 | 53 | 贈与税 Gift tax |
| - | 44 | 1 | 300 | 31 | 18 | - | 1 | 394 ¹ | 437 | 消費税 Consumption tax |
| - | - | - | - | - | - | - | - | - | - | 酒税 Riquor tax |
| - | 75 | 12 | 277 | 17 | 26 | - | - | 407 | 334 | 復興特別所得税 Special Income Tax for Reconstruction |
| - | 1 | 1 | 17 | 4 | 1 | - | - | 24 | 28 | 復興特別法人税 Special Corporate Income Tax for Reconstruction |
| - | 44 | - | 300 | 31 | 18 | - | - | 393 | 436 | 地方消費税 Local consumption tax |
| - | 11 | 9 | 84 | 8 | 5 | - | - | 117 | 217 | 地方法人税 Local corporation tax |
| - | 3 | 8 | 1 | 1 | - | - | - | 13 | 4 | その他 Others |
| - 1 | 294 | 4 | 73 | 1,539 | 160 | 136 | - | 5 | 2,202 ¹ | 2,380 小計 Subtotal |
| - | 27 | 25 | 27 | - | 1 | - | - | 80 | 41 | 徴収関係 Related to collection |
| - 1 | 321 | 4 | 98 | 1,566 | 160 | 137 | - | 5 | 2,282 ¹ | 2,421 合計 Total |

(3) 国税局別の再調査の請求

Request for re-examination by Regional Taxation Bureaus

| 区 分 Type | 前年度 未決済件数 Carried forward unsettled requests for the current last year | 本年度要処理件数 Number of requests to be processed for the current fiscal year | | | 計 Total ① | みなす 審査請求件数 Number of deemed requests for reconsideration | | |
|---|--|--|---|--------------------|---------------------|--|--|--|
| | | 本年度に請求した件数 Number of cases requested for the current fiscal year | | | | | | |
| | | 処分に係るもの Those related to procedure | 不作為に係るもの Those related to nonfeasance | 小計 Subtotal | | | | |
| Regional Taxation Bureau | 札幌 Sapporo | - | 2 | - | 2 | 2 | | |
| | 仙台 Sendai | 1 | 73 | - | 73 | 74 | | |
| | 関東信越 Kanto Shinetsu | 65 | 109 | - | 109 | 174 | | |
| | 東京 Tokyo | 106 | 458 | - | 458 | 564 | | |
| | 金沢 Kanazawa | 2 | 34 | - | 34 | 36 | | |
| | 名古屋 Nagoya | 84 | 81 | - | 81 | 165 | | |
| | 大阪 Osaka | 40 | 166 | - | 166 | 206 | | |
| | 広島 Hiroshima | 10 | 95 | - | 95 | 105 | | |
| | 高松 Takamatsu | 11 | 49 | - | 49 | 60 | | |
| | 福岡 Fukuoka | 12 | 22 | - | 22 | 34 | | |
| | 熊本 Kumamoto | 7 | 17 | - | 17 | 24 | | |
| | 沖縄 Okinawa | - | 13 | - | 13 | 13 | | |
| 計 Total | | 338 | 1,119 | - | 1,119 | 1,457 | | |
| (注) 1 この表は、「(1)再調査の請求」の合計欄を国税局別に示したものである。 2 各件数は、平成28年3月31日以前になされた処分に係る異議申立ての件数を含んでいる。 | | | | | | | | |

Note:1 This table shows the breakdown of "Total" of "(1) Request for re-examination" by Regional Taxation Bureaus.
 2 Number of cases includes the number of requests for reinvestigation on or before March 31,2016.

(4) 国税不服審判所支部別の審査請求

Request for reconsideration by branches of National Tax Tribunal

| 区 分 Type | 前年度 未決済件数 Carried forward unsettled requests for the current last year | 本年度要処理件数 Number of requests to be processed for the current fiscal year | | | 計 Total ① | |
|---------------------------------|--|--|---|---|---------------------|-------|
| | | 本年度に請求した件数 Number of cases requested for the current fiscal year | | | | |
| | | 処分に係るもの Those related to procedure | 不作為に係るもの Those related to nonfeasance | みなす 審査請求件数 Number of deemed requests for reconsideration | | |
| Branch of National Tax Tribunal | 札幌 Sapporo | 61 | 56 | - | 56 | 117 |
| | 仙台 Sendai | 112 | 122 | - | 122 | 234 |
| | 関東信越 Kanto Shinetsu | 297 | 234 | - | 234 | 531 |
| | 東京 Tokyo | 875 | 784 | - | 784 | 1,659 |
| | 金沢 Kanazawa | 18 | 7 | - | 7 | 25 |
| | 名古屋 Nagoya | 236 | 324 | - | 328 | 564 |
| | 大阪 Osaka | 267 | 317 | - | 317 | 584 |
| | 広島 Hiroshima | 102 | 260 | - | 260 | 362 |
| | 高松 Takamatsu | 46 | 70 | - | 94 | 140 |
| | 福岡 Fukuoka | 143 | 218 | - | 218 | 361 |
| | 熊本 Kumamoto | 36 | 48 | - | 48 | 84 |
| | 沖縄 Okinawa | 27 | 9 | - | 9 | 36 |
| 国税不服審判所 National Tax Tribunal | | - | - | - | - | - |
| 国税庁 National Tax Agency | | 1 | 2 | 3 | 5 | 6 |
| 計 Total | | 2,221 | 2,451 | 3 | 28 | 2,482 |
| | | | | | | 4,703 |

(注) 1 この表は、「(2)審査請求」の合計欄を国税不服審判所支部別に示したものである。
 2 国税庁の件数は、平成28年3月31日以前になされた処分又は法令に基づく申請に対する不作為に係る審査請求（国税局分）の件数を含んでいる。

Note:1 This table shows the breakdown of "Total" of "(2) Request for reconsideration" by branches of National Tax Tribunal

2 Number of cases "National Tax Agency" includes the number of cases related to procedure or to nonfeasance with respect to the application based on the law (Regional Taxation Bureaus) before March 31,2016.

(単位：件)
(Number of cases)

| みなす 取下件数 Number of deemed withdrawals | 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | | 本年度 未決継越件数 Carried forward unsettled requests for the current fiscal year ② | ①-② |
|--|--|---------------------------------|---------------------------------|---|---|--------------------------------------|-----------------|---|-----|
| | 取下件数 Number of withdrawals | 却下件数 Number of dismissals | 棄却件数 Number of rejections | 全部 取消件数 Number of whole annulments | 一部 取消件数 Number of partial annulments | 変更 その他 Amendment and others | 計 Total ② | | |
| - | - | - | 1 | - | - | - | 1 | 1 | |
| - | - | 6 | 43 | - | 14 | - | 63 | 11 | |
| - | 18 | 1 | 114 | - | 37 | - | 170 | 4 | |
| - | 129 | 17 | 325 | 2 | 7 | - | 480 | 84 | |
| - | 14 | - | 5 | - | - | - | 19 | 17 | |
| - | 9 | 9 | 121 | - | 6 | - | 149 | 16 | |
| - | 55 | 14 | 41 | - | 6 | - | 116 | 90 | |
| - | 6 | 1 | 98 | - | - | - | 105 | - | |
| - | 1 | - | 14 | 1 | 10 | - | 50 | 10 | |
| - | 8 | 3 | 5 | - | - | - | 16 | 18 | |
| - | 9 | 6 | 8 | - | - | - | 23 | 1 | |
| - | 6 | - | - | - | - | - | 6 | 7 | |
| - | 255 | 57 | 775 | 3 | 80 | - | 1,198 | 259 | |

(単位：件)
(Number of cases)

| みなす 取下件数 Number of deemed withdrawals | 本年度処理済件数 Number of requests processed for the current fiscal year | | | | | | | 本年度 未決継越件数 Carried forward unsettled requests for the current fiscal year ② | ①-② |
|--|--|---------------------------------|---------------------------------|---|---|--------------------------------------|-----------------|---|-----|
| | 取下件数 Number of withdrawals | 却下件数 Number of dismissals | 棄却件数 Number of rejections | 全部 取消件数 Number of whole annulments | 一部 取消件数 Number of partial annulments | 変更 その他 Amendment and others | 計 Total ② | | |
| - | 9 | 8 | 47 | 2 | 4 | - | 70 | 47 | |
| - | 10 | 9 | 113 | - | 5 | - | 137 | 97 | |
| - | 22 | 3 | 171 | 110 | 13 | - | 319 | 212 | |
| - | 100 | 15 | 657 | 7 | 25 | - | 804 | 855 | |
| - | - | 1 | 5 | 2 | 10 | - | 18 | 7 | |
| - | 47 | 10 | 189 | 7 | 13 | - | 266 | 298 | |
| - | 69 | 25 | 200 | 7 | 1 | - | 302 | 282 | |
| - | 42 | 2 | 44 | 19 | 39 | - | 146 | 216 | |
| - | 2 | 1 | 32 | - | 1 | - | 36 | 104 | |
| - | 6 | 18 | 89 | 2 | 7 | - | 122 | 239 | |
| - | 13 | - | 7 | 4 | 13 | - | 37 | 47 | |
| - | - | 2 | 12 | - | 6 | - | 20 | 16 | |
| - | - | - | - | - | - | - | - | - | |
| - | 1 | 4 | - | - | - | - | 5 | 1 | |
| - | 321 | 98 | 1,566 | 160 | 137 | - | 2,282 | 2,421 | |

20-2 訴訟事件
Litigation Cases

(1) 国側被告事件

Litigation cases (Government as defendant)

(単位：件)
(Number of cases)

| 区分 Type | 前年度 末係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調 整 件 数 Number of arranged cases such as change of jurisdiction | 本年度 提 起 件 数 Number of cases filed for the current fiscal year | 本年度終結件数 Number of cases processed for the current fiscal year | | | | 本年度 末係属 件数 Number of pending cases at the end of the current fiscal year | | | | | |
|---|---|--|--|--|-------------------------------|--|---|--|----------------------------|------------------------------------|-------------------|------------|-----|
| | | | | 取 下 件 数 Withdrawal | 却 下 件 数 Dismissal | 国 側 訴 件 数 Decision in favor of Government | 国 側 一部勝訴 件 数 Decision partially in favor of Government | 国 側 敗 件 数 Decision against Government | 差 戻 件 数 Remand | 和 解 件 数 Reconciliation | その 他 Others | 計 Total | |
| (第一審) The first instance | | | | | | | | | | | | | |
| 課 税 関 係 Cases related to taxation | 所得税 *1 | 64 | - | 22 | 3 | 2 | 36 | 2 | 3 | - | - | 46 | 40 |
| | 法人税 *2 | 30 | - | 24 | - | 1 | 15 | - | - | - | - | 16 | 38 |
| | 資産税 *3 | 12 | - | 7 | 1 | - | 5 | - | - | - | - | 6 | 13 |
| | 消費税 *4 | 15 | - | 13 | - | - | 6 | - | - | - | - | 6 | 22 |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 他の間接税 *6 | 1 | - | - | - | - | - | - | - | - | - | - | 1 |
| | その他 *7 | 4 | - | 8 | 2 | 1 | 1 | - | - | - | - | 4 | 8 |
| | 小計 *8 | 126 | - | 74 | 6 | 4 | 63 | 2 | 3 | - | - | 78 | 122 |
| | 行政事件 *9 | 11 | 1 | 11 | 1 | 2 | 11 | - | - | - | - | 14 | 9 |
| | 執行停止 *10 | - | - | - | - | - | - | - | - | - | - | - | - |
| 徵 收 関 係 Cases related to collection | 損害賠償 *11 | 1 | - | 1 | - | - | 1 | - | - | - | - | 1 | 1 |
| | その他民事 *12 | 2 | △ 1 | 6 | 3 | - | 1 | - | - | - | - | 4 | 3 |
| | 非訟事件等 *13 | - | - | 1 | - | - | 1 | - | - | - | - | 1 | - |
| | 小計 *8 | 14 | - | 19 | 4 | 2 | 14 | - | - | - | - | 20 | 13 |
| | 審判所関係 *14 | 1 | - | 3 | 1 | - | 1 | - | - | - | - | 2 | 2 |
| | 合 計 *15 | 141 | - | 96 | 11 | 6 | 78 | 2 | 3 | - | - | 100 | 137 |
| (控訴審) Trial of an appeal | | | | | | | | | | | | | |
| 課 税 関 係 Cases related to taxation | 所得税 *1 | 14 | - | 23 | - | - | 24 | 1 | - | - | - | 25 | 12 |
| | 法人税 *2 | 7 | - | 11 | - | - | 8 | 1 | 2 | - | - | 11 | 7 |
| | 資産税 *3 | 6 | - | 4 | - | - | 9 | - | - | - | - | 9 | 1 |
| | 消費税 *4 | 6 | - | 6 | - | - | 7 | 1 | 1 | - | - | 9 | 3 |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 他の間接税 *6 | - | - | - | - | - | - | - | - | - | - | - | - |
| | その他 *7 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 小計 *8 | 33 | - | 44 | - | - | 48 | 3 | 3 | - | - | 54 | 23 |
| | 行政事件 *9 | 1 | - | 9 | - | - | 3 | - | 1 | - | - | 4 | 6 |
| | 執行停止 *10 | - | - | - | - | - | - | - | - | - | - | - | - |
| 徵 收 関 係 Cases related to collection | 損害賠償 *11 | - | - | 1 | - | - | 1 | - | - | - | - | 1 | - |
| | その他民事 *12 | 1 | - | 1 | - | - | 1 | - | - | - | - | 1 | 1 |
| | 非訟事件等 *13 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 小計 *8 | 2 | - | 11 | - | - | 5 | - | 1 | - | - | 6 | 7 |
| | 審判所関係 *14 | - | - | - | - | - | - | - | - | - | - | - | - |
| | 合 計 *15 | 35 | - | 55 | - | - | 53 | 3 | 4 | - | - | 60 | 30 |

調査対象等：令和3年4月1日から令和4年3月31までの間ににおける国税の賦課又は徴収関係に関する訴訟事件について掲げた。

用語の説明： 1 取下げとは、原告が訴えを撤回したものをいう。

2 却下とは、訴訟要件又は上訴の要件が具備されていないため不適法として排斥されたものをいう。

3 差戻しとは、上級審で原判決を取り消した場合に、審査をやり直させるため改めて控訴審又は第一審に移審されたものをいう。

4 和解とは、争っている当事者が互いに譲歩して争いをやめたものをいう。

1 Income tax

5 Liquor tax

9 Administrative litigations

13 Non-contentious cases

2 Corporation tax

6 Other indirect taxes

10 Suspension of execution

14 Cases related to Tribunal

3 Property tax

7 Others

11 Compensation for damage

15 Total

4 Consumption tax

8 Subtotal

12 Other civil cases

16 Grandtotal

(単位：件)
(Number of cases)

| 区分 Type | 前年度 末係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調整 件数 Number of arranged cases such as change of jurisdiction | 本年度 提 起 件 数 Number of cases filed for the current fiscal year | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | | | 本年度 末係属 件数 Number of pending cases at the end of the current fiscal year | | |
|---|---|--|--|--|-------------------------------|---|---|--|-----------------------|------------------------------------|----------------------------|--|-----|-----|
| | | | | 取 下 件 数 Withdrawal | 却 下 件 数 Dismissal | 国 勝 件 数 Decision in favor of Government | 側 訴 件 数 Decision partially in favor of Government | 國 側 一 部 勝 訴 件 数 Decision against Government | 敗 件 数 Remand | 差 戻 件 数 Reconciliation | 和 解 件 数 Others | 計 Total | | |
| (上告審) Hearing of final appeal 課税関係 Cases related to taxation | 所得税 *1 | 5 | - | 14 | - | 4 | 10 | - | - | - | - | - | 14 | 5 |
| | 法人税 *2 | 5 | - | 7 | - | 3 | 5 | - | - | - | - | - | 8 | 4 |
| | 資産税 *3 | 4 | - | 6 | - | 3 | 3 | 1 | - | - | - | - | 7 | 3 |
| | 消費税 *4 | 1 | - | 6 | - | - | 3 | - | - | - | - | - | 3 | 4 |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 他の間接税 *6 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | その他 *7 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 小計 *8 | 15 | - | 33 | - | 10 | 21 | 1 | - | - | - | - | 32 | 16 |
| | 行政事件 *9 | 4 | - | 3 | - | 1 | 6 | - | - | - | - | - | 7 | - |
| | 執行停止 *10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 徴収関係 Cases related to collection | 損害賠償 *11 | - | - | 2 | - | - | - | - | - | - | - | - | - | 2 |
| | その他民事 *12 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 非訟事件等 *13 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 小計 *8 | 4 | - | 5 | - | 1 | 6 | - | - | - | - | - | 7 | 2 |
| | 審判所関係 *14 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 合 計 *15 | 19 | - | 38 | - | 11 | 27 | 1 | - | - | - | - | 39 | 18 |
| | Total of cases at each order of judgements | | | | | | | | | | | | | |
| | 所得税 *1 | 83 | - | 59 | 3 | 6 | 70 | 3 | 3 | - | - | - | 85 | 57 |
| | 法人税 *2 | 42 | — | 42 | - | 4 | 28 | 1 | 2 | - | - | - | 35 | 49 |
| | 資産税 *3 | 22 | - | 17 | 1 | 3 | 17 | 1 | - | - | - | - | 22 | 17 |
| 課税関係 Cases related to taxation | 消費税 *4 | 22 | - | 25 | - | - | 16 | 1 | 1 | - | - | - | 18 | 29 |
| | 酒税 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 他の間接税 *6 | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| | その他 *7 | 4 | - | 8 | 2 | 1 | 1 | - | - | - | - | - | 4 | 8 |
| | 小計 *8 | 174 | — | 151 | 6 | 14 | 132 | 6 | 6 | - | - | - | 164 | 161 |
| | 行政事件 *9 | 16 | 1 | 23 | 1 | 3 | 20 | - | 1 | - | - | - | 25 | 15 |
| | 執行停止 *10 | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 損害賠償 *11 | 1 | - | 4 | - | - | 2 | - | - | - | - | - | 2 | 3 |
| | その他民事 *12 | 3 | △ 1 | 7 | 3 | - | 2 | - | - | - | - | - | 5 | 4 |
| | 非訟事件等 *13 | - | - | 1 | - | - | 1 | - | - | - | - | - | 1 | - |
| 徴収関係 Cases related to collection | 小計 *8 | 20 | - | 35 | 4 | 3 | 25 | - | 1 | - | - | - | 33 | 22 |
| | 審判所関係 *14 | 1 | - | 3 | 1 | - | 1 | - | - | - | - | - | 2 | 2 |
| | 合 計 *16 | 195 | — | 189 | 11 | 17 | 158 | 6 | 7 | - | - | - | 199 | 185 |

Subject of survey, etc.: The tables show the statistics of litigation cases related to taxation or collection of national tax from April 1, 2021 to March 31, 2022.

Terminology: 1 "Withdrawal" means suits cancelled by plaintiffs.

2 "Dismissal" means the decision rejecting a case due to the lack of requirements for litigation or appeal.

3 "Remand" means the decision sending a case back to a lower court or the first instance for the purpose of rehearing when a higher court annulled the original decision.

4 "Reconciliation" means the case where parties in conflict conceded each other and stopped disputing.

(2) 国側原告事件

Litigation cases (Government as plaintiff)

(単位：件)

(Number of cases)

| 区分 Type | 前年度 未係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調 件数 Number of arranged cases such as change of jurisdiction | 本年度 提 起 件 数 Number of cases filed for the current fiscal year | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | | | | | 本年度 未係属 件数 Number of pending cases at the end of the current fiscal year |
|--|---|---|--|--|-------------------------------|--|--|---|----------------------------|------------------------------------|-------------------|------------|-----|--|
| | | | | 取 下 件 数 Withdrawal | 却 下 件 数 Dismissal | 国 勝 訴 件 数 Decision in favor of Government | 国 側 一 部 勝 訴 件 数 Decision partially in favor of Government | 国 側 敗 訴 件 数 Decision against Government | 差 戻 件 数 Remand | 和 解 件 数 Reconciliation | その 他 Others | 計 Total | | |
| (第一審)The first instance | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | 2 | - | - | - | - | 2 | - | - | - | - | - | - | 2 | - |
| 名 義 変 更 *2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 債 権 取 立 *3 | 4 | - | 5 | 2 | - | 1 | - | - | - | 2 | - | - | 5 | 4 |
| そ の 他 民 事 *4 | 2 | - | 5 | - | - | 5 | - | - | - | - | - | - | 5 | 2 |
| Noncontentious cases | | | | | | | | | | | | | | |
| 非 支 払 督 促 *5 | - | - | 2 | - | - | - | - | - | - | - | - | 2 | 2 | - |
| 訴 事 件 等 等 *6 | - | - | 2 | - | - | 2 | - | - | - | - | - | - | 2 | - |
| 強 制 執 行 *7 | 1 | - | 5 | - | - | - | - | - | - | - | - | 4 | 4 | 2 |
| そ の 他 *8 | 15 | - | 92 | 5 | - | - | - | - | - | - | - | 82 | 87 | 20 |
| 合 計 Total | 24 | - | 111 | 7 | - | 10 | - | - | - | - | 2 | 88 | 107 | 28 |
| (控訴審) Trial of an appeal | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | - | - | 1 | - | - | 1 | - | - | - | - | - | - | 1 | - |
| 名 義 変 更 *2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 債 権 取 立 *3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| そ の 他 民 事 *4 | - | - | 2 | - | - | - | - | - | - | - | - | - | - | 2 |
| Noncontentious cases | | | | | | | | | | | | | | |
| 非 支 払 督 促 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 訴 事 件 等 等 *6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 強 制 執 行 *7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| そ の 他 *8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 合 計 Total | - | - | 3 | - | - | 1 | - | - | - | - | - | - | 1 | 2 |
| (上告審) Hearing of final appeal | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | - | - | 1 | - | - | - | - | - | - | - | - | - | - | 1 |
| 名 義 変 更 *2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 債 権 取 立 *3 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| そ の 他 民 事 *4 | 1 | - | - | - | - | 1 | - | - | - | - | - | - | 1 | - |
| Noncontentious cases | | | | | | | | | | | | | | |
| 非 支 払 督 促 *5 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 訴 事 件 等 等 *6 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 強 制 執 行 *7 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| そ の 他 *8 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 合 計 Total | 1 | - | 1 | - | - | 1 | - | - | - | - | - | - | 1 | 1 |
| Total of cases (審級別合計) at each order of judgments | | | | | | | | | | | | | | |
| 詐 害 行 為 *1 | 2 | - | 2 | - | - | 3 | - | - | - | - | - | - | 3 | 1 |
| 名 義 変 更 *2 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 債 権 取 立 *3 | 4 | - | 5 | 2 | - | 1 | - | - | - | 2 | - | - | 5 | 4 |
| そ の 他 民 事 *4 | 3 | - | 7 | - | - | 6 | - | - | - | - | - | - | 6 | 4 |
| Noncontentious cases | | | | | | | | | | | | | | |
| 非 支 払 督 促 *5 | - | - | 2 | - | - | - | - | - | - | - | - | 2 | 2 | - |
| 訴 事 件 等 等 *6 | - | - | 2 | - | - | 2 | - | - | - | - | - | - | 2 | - |
| 強 制 執 行 *7 | 1 | - | 5 | - | - | - | - | - | - | - | - | 4 | 4 | 2 |
| そ の 他 *8 | 15 | - | 92 | 5 | - | - | - | - | - | - | - | 82 | 87 | 20 |
| 合 計 Total | 25 | - | 115 | 7 | - | 12 | - | - | - | - | 2 | 88 | 109 | 31 |

調査対象等：令和3年4月1日から令和4年3月31までの間における国税の徴収関係に関する訴訟事件について掲げた。

Subject of survey, etc.: The table shows the statistics of litigation cases related to collection of national tax from April 1, 2021 to March 31, 2022.

1 Fraudulent deed

5 Order for payment

2 Change of name

6 Preservative measure

3 Collection of bonds

7 Forcible execution

4 Other civil cases

8 Others

(3) 国側被告事件の国税局別内訳

(単位：件)

(Number of cases)

| 区分 Type | 前年度 末係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調 整 件 数 Number of arranged cases such as change of jurisdiction | 本年度提起件数 Number of cases filed for the current fiscal year | | | | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | 本年度 末係属 件数 Number of pending cases at the end of the current fiscal year | | | |
|---|---|---|---|---------------------------|--------------------------------|------------|--|-----------------------|---|---|---|--------------------|--|---------------|------------|------------|
| | | | 第1審 The first instance | 控訴審 Trial of an appeal | 上告審 Hearing of final appeal | 計 Total | 取下 件数 Withdrawal | 却下 件数 Dismissal | 国側 勝訴 件数 Decision in favor of Government | 国側 一部 勝訴 件数 Decision partially in favor of Government | 国側 敗訴 件数 Decision against Government | 差戻 件数 Remand | 和解 件数 Reconciliation | その他 Others | | |
| (課税関係) Cases related to taxation | | | | | | | | | | | | | | | | |
| 札幌 | Sapporo | 8 | - | - | 1 | 1 | 2 | - | 8 | - | - | - | - | - | 8 | 2 |
| 仙台 | Sendai | 3 | - | 1 | 2 | - | 3 | - | 3 | - | - | - | - | - | 3 | 3 |
| 関東信越 | Kanto Shinetsu | 18 | - | 6 | 6 | 5 | 17 | - | 2 | 15 | - | - | - | - | 17 | 18 |
| 東京 | Tokyo | 78 | — | 26 | 16 | 16 | 58 | 3 | 6 | 52 | 4 | 4 | - | - | 69 | 67 |
| 金沢 | Kanazawa | - | - | 2 | - | - | 2 | - | - | - | - | - | - | - | - | 2 |
| 名古屋 | Nagoya | 18 | - | 7 | 2 | 4 | 13 | - | 1 | 11 | 1 | - | - | - | 13 | 18 |
| 大阪 | Osaka | 29 | - | 16 | 8 | 4 | 28 | 2 | 4 | 21 | 1 | 2 | - | - | 30 | 27 |
| 広島 | Hiroshima | 8 | - | 3 | 2 | - | 5 | - | 1 | 7 | - | - | - | - | 8 | 5 |
| 高松 | Takamatsu | 3 | - | 3 | - | - | 3 | 1 | - | 3 | - | - | - | - | 4 | 2 |
| 福岡 | Fukuoka | 3 | - | 5 | 4 | 2 | 11 | - | - | 7 | - | - | - | - | 7 | 7 |
| 熊本 | Kumamoto | 6 | - | 2 | 3 | 1 | 6 | - | - | 5 | - | - | - | - | 5 | 7 |
| 沖縄 | Okinawa | - | - | 3 | - | - | 3 | - | - | - | - | - | - | - | - | 3 |
| 小計 | Subtotal | 174 | — | 74 | 44 | 33 | 151 | 6 | 14 | 132 | 6 | 6 | - | - | 164 | 161 |
| (徴収関係) Cases related to collection | | | | | | | | | | | | | | | | |
| 札幌 | Sapporo | 1 | - | - | - | - | - | 1 | - | - | - | - | - | - | 1 | - |
| 仙台 | Sendai | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 関東信越 | Kanto Shinetsu | 5 | - | - | 2 | 2 | 4 | - | - | 5 | - | 1 | - | - | 6 | 3 |
| 東京 | Tokyo | 7 | - | 8 | 4 | 1 | 13 | 2 | 1 | 10 | - | - | - | - | 13 | 7 |
| 金沢 | Kanazawa | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 名古屋 | Nagoya | 1 | - | 2 | - | - | 2 | - | - | - | - | - | - | - | - | 3 |
| 大阪 | Osaka | 5 | - | 5 | 4 | - | 9 | 1 | 2 | 5 | - | - | - | - | 8 | 6 |
| 広島 | Hiroshima | - | - | 3 | - | 2 | 5 | - | - | 3 | - | - | - | - | 3 | 2 |
| 高松 | Takamatsu | - | - | 1 | 1 | - | 2 | - | - | 1 | - | - | - | - | 1 | 1 |
| 福岡 | Fukuoka | 1 | - | - | - | - | - | - | - | 1 | - | - | - | - | 1 | - |
| 熊本 | Kumamoto | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 沖縄 | Okinawa | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 小計 | Subtotal | 20 | - | 19 | 11 | 5 | 35 | 4 | 3 | 25 | - | 1 | - | - | 33 | 22 |
| 審判所分 | National Tax Tribunal | 1 | - | 3 | - | - | 3 | 1 | - | 1 | - | - | - | - | 2 | 2 |
| 合計 Total | Total | 195 | — | 96 | 55 | 38 | 189 | 11 | 17 | 158 | 6 | 7 | - | - | 199 | 185 |

(注) この表は、「(1)国側被告事件」の合計欄を国税局別に示したものである。

Note: This table shows the breakdown by Regional Taxation Bureaus of "Total" of "(1) Litigation cases (Government as defendant)".

(4) 国側原告事件の国税局別内訳

(単位：件)

(Number of cases)

| 区分 Type | 前年度 末係属 件数 Number of pending cases at the end of the previous fiscal year | 事件区 分の変 更等の 調整 件数 Number of arranged cases such as change of jurisdiction | 本年度提起件数 Number of cases filed for the current fiscal year | | | | 本年度終結件数 Number of cases processed for the current fiscal year | | | | | | 本年度 末係属 件数 Number of pending cases at the end of the current fiscal year | | | |
|---------------------------------|---|---|---|---------------------------|--------------------------------|------------|--|-----------------------|---|--|---|--------------------|--|---------------|-----|----|
| | | | 第1審 The first instance | 控訴審 Trial of an appeal | 上告審 Hearing of final appeal | 計 Total | 取下 件数 Withdrawal | 却下 件数 Dismissal | 国側 勝訴 件数 Decision in favor of Government | 国側 一部 勝訴 件数 Decision partially in favor of Government | 国側 敗訴 件数 Decision against Government | 差戻 件数 Remand | 和解 件数 Reconciliation | その他 Others | | |
| 国税局 Regional Taxation Bureau | | | | | | | | | | | | | | | | |
| 札幌 Sapporo | - | - | 8 | - | - | 8 | - | - | 2 | - | - | - | - | 5 | 7 | 1 |
| 仙台 Sendai | - | - | 4 | - | - | 4 | 1 | - | - | - | - | - | - | 3 | 4 | - |
| 関東信越 Kanto Shinetsu | 8 | - | 21 | - | - | 21 | 2 | - | 1 | - | - | - | 1 | 19 | 23 | 6 |
| 東京 Tokyo | 6 | - | 30 | - | - | 30 | 3 | - | 1 | - | - | - | 1 | 25 | 30 | 6 |
| 金沢 Kanazawa | 1 | - | 3 | - | - | 3 | - | - | - | - | - | - | - | 1 | 1 | 3 |
| 名古屋 Nagoya | 5 | - | 10 | 3 | 1 | 14 | - | - | 5 | - | - | - | - | 9 | 14 | 5 |
| 大阪 Osaka | 3 | - | 21 | - | - | 21 | - | - | 1 | - | - | - | - | 20 | 21 | 3 |
| 広島 Hiroshima | 1 | - | 5 | - | - | 5 | - | - | 1 | - | - | - | - | 3 | 4 | 2 |
| 高松 Takamatsu | - | - | 1 | - | - | 1 | 1 | - | - | - | - | - | - | - | 1 | - |
| 福岡 Fukuoka | 1 | - | 2 | - | - | 2 | - | - | - | - | - | - | - | 1 | 1 | 2 |
| 熊本 Kumamoto | - | - | 4 | - | - | 4 | - | - | 1 | - | - | - | - | 1 | 2 | 2 |
| 沖縄 Okinawa | - | - | 2 | - | - | 2 | - | - | - | - | - | - | - | 1 | 1 | 1 |
| 合計 Total | 25 | - | 111 | 3 | 1 | 115 | 7 | - | 12 | - | - | - | 2 | 88 | 109 | 31 |

(注) この表は、「(2)国側原告事件」の合計欄を国税局別に示したものである。

Note: This table shows the breakdown by Regional Taxation Bureaus of "Total" of "(2) Litigation cases (Government as plaintiff)".