

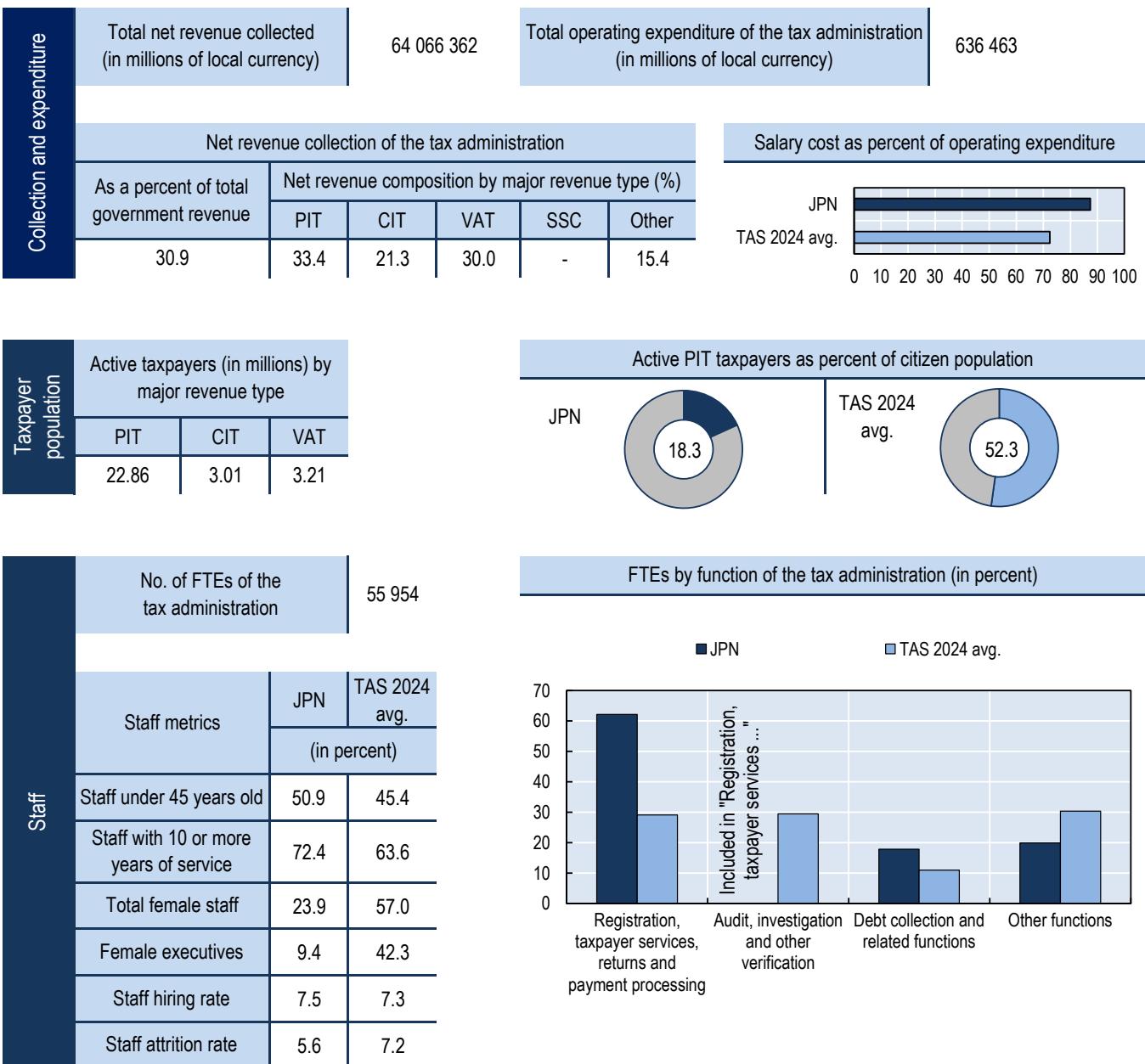
# Tax Administration 2024

## Comparative Information on OECD and Other Advanced and Emerging Economies

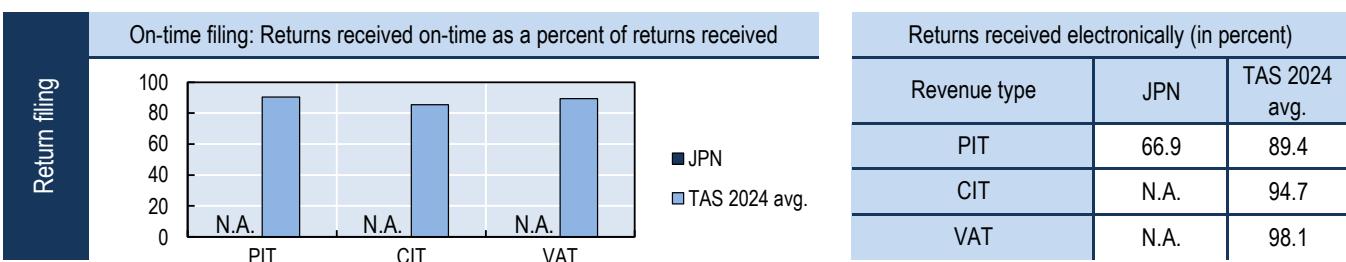
The information in this document relates to Fiscal Year 2022 and is based on the OECD report *Tax Administration 2024: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2024), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2024.



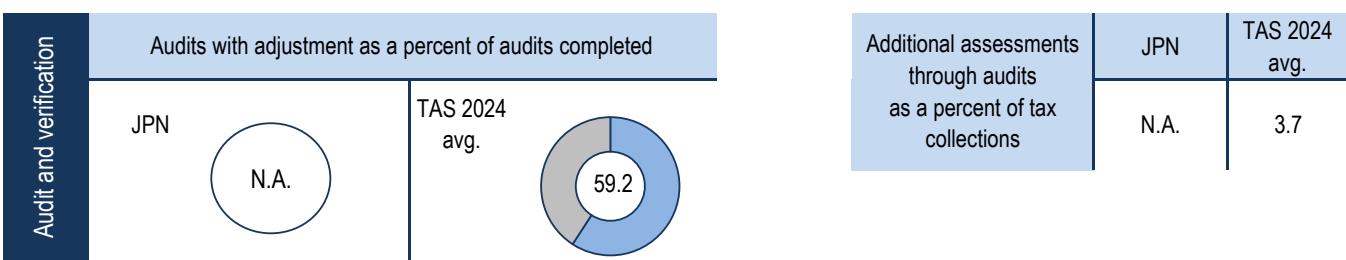
### Japan (JPN)



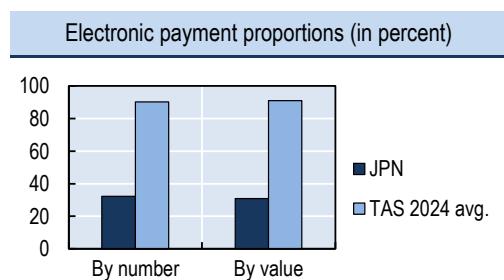
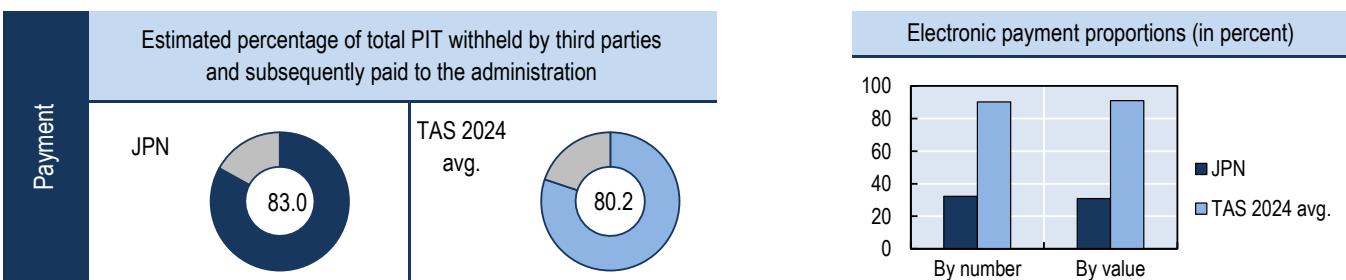
## Japan (JPN)



| Returns received electronically (in percent) |      |               |
|--|------|---------------|
| Revenue type                                 | JPN  | TAS 2024 avg. |
| PIT  | 66.9 | 89.4          |
| CIT  | N.A. | 94.7          |
| VAT  | N.A. | 98.1          |



| Additional assessments through audits as a percent of tax collections | JPN  | TAS 2024 avg. |
|---|------|---------------|
| N.A.  | N.A. | 3.7           |



| Debt collection | Arrears ratios   |  | JPN  | TAS 2024 avg. |
|-----------------|--|--|------|---------------|
|                 | Total year-end arrears as a percent of total net revenue   |  | 1.4  | 29.3          |
|                 | Collectable arrears as a percent of total year-end arrears |  | 92.4 | 52.7          |

**Caveat** Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2024 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.

|        |                           |                                    |
|--------|---------------------------|------------------------------------|
| Legend | PIT: Personal income tax  | SSC: Social security contributions |
|        | CIT: Corporate income tax | FTEs: Full time employees          |
|        | VAT: Value added tax      | N.A.: Data not available           |

|                                       |  |
|---------------------------------------|--|
| Access the 2024 publication and data: | <a href="https://oe.cd/tas2024">https://oe.cd/tas2024</a>  |
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