

Report on the Results of the Survey on the Status of Application of Special Taxation Measures

(Submitted to the 213th Diet Session)

Pursuant to the provisions of Article 5, paragraph (2) of the Act on Transparency of the Status of Application of Special Taxation Measures, this report is submitted to the Diet.

Table of Contents

Introduction

Outline of the Results of the Survey on the Status of Application of Special Taxation Measures

1. Number of corporations under special measures, etc.	1
2. Number of cases and number of corporations under special measures, by capital class or by income class	1
3. Number of cases and number of corporations under special measures, by business type	3
4. Status of application of corporation tax-related special measures, by type of measure	5
5. List of status of application of individual measures	6

<Notes>

1. The terms used in this report have the following meanings.

- (1) Single corporation: A corporation that files a return pursuant to Article 74, paragraph (1) or Article 144-6, paragraph (1) or (2) of the Corporation Tax Act
- (2) Aggregation group corporation: An aggregation group parent corporation prescribed in Article 2, item (xii)-6-7 of the Corporation Tax Act and an aggregation group subsidiary corporation prescribed in item (xii)-7 of the same Article that file a return pursuant to Article 74, paragraph (1) of the same Act
- (3) Consolidated corporation: A consolidated parent corporation prescribed in Article 2, item (xii)-6-7 of the Corporation Tax Act prior to the amendment by Article 3 of the Act Partially Amending the Income Tax Act, etc. (Act No. 8 of 2020) (hereinafter referred to as the “Former Corporation Tax Act”) that files a return pursuant to Article 81-22, paragraph (1) of the Former Corporation Tax Act, or a consolidated subsidiary corporation prescribed in Article 2, item (xii)-7 of the Former Corporation Tax Act which is in a relationship of consolidation-based full control prescribed in item (xii)-7-7 of the same Article with the consolidated parent corporation

* The definitions given above are based on the provisions of the Corporation Tax Act as of March 31, 2023.

- 2. For consolidated corporations, for which returns are filed on a corporate group basis, one group is counted as one corporation.
- 3. The number of corporations under special measures refers to the number of corporations that have submitted a statement of amounts under special measures, and the number of cases under special measures refers to the total number of the “Clauses of the Act on Special Measures Concerning Taxation” columns filled in on the statements of amounts under special measures.

4. The content of the amount under special measures differs for each type of corporation tax-related special measure. For example, the amount of income subject to special corporation tax rates, the amount of tax credits, the maximum amount of special depreciation, and the amount included in deductible expenses which is part of the amount set aside as a reserve are indicated as the amount under special measures.
5. The figures reported in this report are based on the items stated in the statements of amounts under special measures submitted by taxpayers by the end of November 2023 and processed by the tax office, etc., for the business year or consolidated business year that ended within the period from April 1, 2022, to March 31, 2023. The columns “FY2020” and “FY2021” in the table show the figures for the relevant business year.

Introduction

This report presents the results of the survey on the status of application of corporation tax-related special measures that were applied in the business year or consolidated business year that ended within the period from April 1, 2022, to March 31, 2023, by tabulating the items stated in the statements of amounts under special measures.

Outline of the Results of the Survey on the Status of Application of Special Taxation Measures

An overview of the status of application of corporation tax-related special measures based on the survey is as follows.

1. Number of corporations under special measures, etc.

For the business year or consolidated business year that ended within the period from April 1, 2022, to March 31, 2023, the number of corporations that submitted statements of amounts under special measures was 1,462,156 (of which 1,461,635 were single corporations and 521 were consolidated corporations), and the total number of cases under special measures was 2,348,819 (of which 2,347,835 cases were for single corporations and 984 cases were for consolidated corporations) for 81 corporation tax-related special measures.

(Reference) The number of corporations under special measures for the business year or consolidated business year that ended within the period from April 1, 2021, to March 31, 2022

- Number of corporations that submitted statements of amounts under special measures: 1,423,544 (of which 1,422,485 were single corporations and 1,059 were consolidated corporations)
- Total number of cases under special measures: 2,225,386 (of which 2,223,239 were for single corporations and 2,147 were for consolidated corporations) for 81 corporation tax-related special measures

2. Number of cases and number of corporations under special measures, by capital class or by income class

The status of application of corporation tax-related special measures by capital class or by income class is as follows.

Capital class	Number of cases (upper line) Number of corporations (lower line)		
	FY2020	FY2021	FY2022
¥10 million or less	1,696,909 1,151,318	1,806,313 1,199,919	1,903,111 1,230,308
¥30 million or less	241,642 133,442	255,187 135,750	266,678 137,790
¥50 million or less	84,874 46,845	90,151 47,826	95,351 49,133
¥100 million or less	55,638 30,512	60,956 31,809	66,796 34,359
¥300 million or less	2,461 1,885	2,807 2,074	4,134 2,872
¥500 million or less	1,410 1,098	1,656 1,246	3,006 2,049
¥1 billion or less	1,039 734	1,138 793	1,549 1,021

Income class	Number of cases (upper line) Number of corporations (lower line)		
	FY2020	FY2021	FY2022
¥0 or net loss	419,336 371,843	430,905 382,047	430,487 380,276
¥1 million or less	367,233 272,330	366,400 270,085	384,325 279,284
¥8 million or less	679,002 423,048	706,315 432,089	745,756 441,975
¥10 million or less	76,607 41,407	83,463 44,384	89,113 45,857
¥50 million or less	376,504 186,175	427,238 206,263	463,986 216,739
¥100 million or less	80,518 35,339	95,696 40,843	104,803 43,923
¥1 billion or less	83,240 35,219	104,750 42,479	117,113 47,589

¥10 billion or less	3,304 2,173	3,569 2,288	4,768 2,943
More than ¥10 billion	1,427 767	1,462 780	2,442 1,160
Consolidated corporations	2,054 1,019	2,147 1,059	984 521
Total	2,090,758 1,369,793	2,225,386 1,423,544	2,348,819 1,462,156

¥10 billion or less	5,596 3,050	7,686 3,865	10,702 5,311
More than ¥10 billion	668 363	786 430	1,550 681
Consolidated corporations	2,054 1,019	2,147 1,059	984 521
Total	2,090,758 1,369,793	2,225,386 1,423,544	2,348,819 1,462,156

3. Number of cases and number of corporations under special measures, by business type

The status of application of corporation tax-related special measures by business type (total for single corporations and consolidated corporations) is as follows.

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2020	FY2021	FY2022
Agriculture, forestry and fisheries	41,377 23,030	43,680 24,135	45,136 24,700
Mining	3,003 1,584	3,088 1,568	3,046 1,586
Construction	428,350 255,159	427,193 252,837	436,122 253,744
Manufacturing	254,272 152,724	268,631 154,087	285,692 157,537
Manufacture of food	28,571 17,517	31,069 18,349	32,877 18,813
Manufacture of textile products	13,466 9,010	13,643 8,977	14,267 9,109
Manufacture of lumber and wood products, except furniture	6,259 3,894	6,802 3,957	7,644 4,203
Manufacture of furniture and fixtures	5,873 3,716	5,618 3,574	5,881 3,573
Manufacture of pulp, paper and paper products	4,647 2,807	5,043 2,881	5,434 3,021
Newspaper publishers, publishers, except newspapers, and printing	15,595 10,560	16,201 10,555	16,853 10,596

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2020	FY2021	FY2022
(Manufacturing cont.) Manufacture of chemical and allied products	7,611 4,103	8,133 4,191	8,530 4,346
Manufacture of petroleum products	1,022 536	1,056 546	1,105 562
Manufacture of coal products	89 54	119 60	127 67
Manufacture of rubber products	2,186 1,313	2,609 1,428	2,740 1,446
Manufacture of leather tanning, leather products	1,051 733	1,084 749	1,130 747
Manufacture of ceramic, stone and clay products	8,673 5,024	9,045 5,030	9,447 5,135
Manufacture of iron and steel	5,485 3,180	5,810 3,186	6,414 3,332
Manufacture of non-ferrous metals and products	2,787 1,532	3,066 1,568	3,410 1,676
Manufacture of fabricated metal products	40,045 22,742	42,400 22,790	46,278 23,561
Manufacture of machinery and equipment	28,510 16,576	29,211 16,318	31,615 16,754

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2020	FY2021	FY2022
(Manufacturing cont.) Manufacture of industrial electrical apparatus	12,869 7,388	13,613 7,422	14,885 7,643
Manufacture of household electric appliances and electric bulbs	2,776 1,526	2,881 1,530	3,105 1,567
Manufacture of communication equipment	2,184 1,284	2,303 1,278	2,475 1,310
Manufacture of transportation equipment	10,937 6,334	12,138 6,471	12,240 6,580
Manufacture of physical and chemical instruments	2,824 1,601	3,042 1,619	3,216 1,657
Manufacture of optical instruments and apparatus	1,563 900	1,852 949	2,137 1,036
Manufacture of watches, clocks, clockwork-operated devices and parts	204 118	222 121	233 119
Other manufacturing industries	49,045 30,276	51,671 30,538	53,649 30,684
Wholesale trade	165,332 107,546	176,443 110,675	190,266 114,636
Retail trade	172,139 117,814	182,934 122,111	189,294 122,597
Eating and drinking services, hotels	54,676 42,432	75,042 53,830	82,561 55,708
Finance and insurance	31,839 22,961	33,431 23,635	34,755 24,208

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2020	FY2021	FY2022
Real estate	239,500 185,216	255,578 194,988	271,170 203,502
Transport, communications, and public services	75,692 46,064	76,743 46,376	80,302 47,707
Services	571,566 376,372	625,702 398,665	670,342 414,080
Others	53,012 38,891	56,921 40,637	60,133 42,151

4. Status of application of corporation tax-related special measures, by type of measure

The status of application of corporation tax-related special measures by major type of measure (total for single corporations and consolidated corporations) is as follows.

Type	FY2020			FY2021			FY2022		
	No. of measures	No. of cases	Amount	No. of measures	No. of cases	Amount	No. of measures	No. of cases	Amount
Special corporation tax rates	2	992,354	Amount of income subject to special measure ¥3,952.5 billion	2	1,035,022	Amount of income subject to special measure ¥4,293.7 billion	2	1,068,348	Amount of income subject to special measure ¥4,435.7 billion
Tax credits	19	145,976	Amount of tax credits ¥712.8 billion	19	187,171	Amount of tax credits ¥943.7 billion	17	270,501	Amount of tax credits ¥1,328.9 billion
Special depreciation	30	42,685	Maximum amount of special depreciation, etc. ¥813.4 billion	28	42,912	Maximum amount of special depreciation, etc. ¥829.9 billion	27	39,275	Maximum amount of special depreciation, etc. ¥836.9 billion
Reserve	11	3,806	Among included in deductible expenses ¥670.8 billion	11	3,675	Among included in deductible expenses ¥550.6 billion	11	3,887	Among included in deductible expenses ¥657.5 billion

(Note) The content of the amount under special measures differs for each type of corporation tax-related special measure. For example, the amount of income subject to special corporation tax rates, the amount of tax credits, the maximum amount of special depreciation, and the amount included in deductible expenses which is part of the amount set aside as a reserve are indicated as the amount under special measures.

5. List of status of application of individual measures

The status of applications of individual measures (total of single corporations and consolidated corporations) is as follows.

- (Notes) 1. In the "Amount (Unit: ¥100 million)" column, the upper line indicates the total amount under special measures, the middle line indicates the total amount under special measures for the top ten companies, and the lower line indicates the percentage of the total amount under special measures for the top ten companies in the total amount under special measures for each measure.
2. For measures applied in 10 or less cases or measures for which the maximum amount is a fixed amount, the total amount under special measures for the top ten companies (Unit: ¥100 million) is omitted.
3. The "Major business types and percentage by business type" column indicates the percentage of the amount under each measure by business type in the total amount under the relevant measure.

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022
Special corporation tax rate for SMEs, etc.	992,154	1,034,827	1,068,172	39,175	42,533	44,020	Services	26.0%	Services	27.3%	Services	27.8%
				—	—	—	Construction	21.0%	Construction	18.7%	Construction	17.9%
				—	—	—	Real estate	14.6%	Real estate	14.6%	Real estate	14.9%
Special credit for the amount of corporation tax in the case of conducting experiment and research	9,230	9,707	16,402	5,053	6,527	7,636	Manufacture of chemical and allied products	18.8%	Manufacture of chemical and allied products	20.3%	Manufacture of transportation equipment	20.3%
				1,587	1,890	1,889	Manufacture of transportation equipment	18.5%	Manufacture of transportation equipment	17.4%	Manufacture of chemical and allied products	17.0%
				31.4%	29.0%	24.7%	Manufacture of industrial electrical apparatus	9.7%	Manufacture of machinery and equipment	9.0%	Other manufacturing industries	11.1%
(1) Tax credits for the amount of general experiment and research expenses	3,504	3,556	8,014	4,737	6,120	7,255	Manufacture of transportation equipment	19.5%	Manufacture of chemical and allied products	19.5%	Manufacture of transportation equipment	21.2%
				1,579	1,881	1,849	Manufacture of chemical and allied products	18.1%	Manufacture of transportation equipment	18.3%	Manufacture of chemical and allied products	16.4%
				33.3%	30.7%	25.5%	Manufacture of industrial electrical apparatus	10.1%	Manufacture of machinery and equipment	9.2%	Other manufacturing industries	11.1%
(2) SMEs technology enhancement tax system	5,164	5,558	5,636	208	256	241	Manufacture of chemical and allied products	14.8%	Manufacture of chemical and allied products	15.2%	Wholesale trade	15.0%
				11	16	14	Wholesale trade	13.3%	Wholesale trade	13.4%	Manufacture of chemical and allied products	14.3%
				5.3%	6.4%	6.0%	Other manufacturing industries	10.3%	Other manufacturing industries	10.6%	Other manufacturing industries	9.9%
(3) Tax credits for the amount of special experiment and research expenses	562	593	2,752	108	151	141	Manufacture of chemical and allied products	55.4%	Manufacture of chemical and allied products	61.9%	Manufacture of chemical and allied products	48.7%
				57	93	72	Other manufacturing industries	7.8%	Other manufacturing industries	9.7%	Other manufacturing industries	10.4%
				53.0%	61.8%	51.1%	Manufacture of transportation equipment	5.4%	Manufacture of transportation equipment	3.4%	Manufacture of transportation equipment	6.6%
(4) Tax credits for the case where the amount subject to adjustment exceeds the initially stated creditable tax amount			0			—				—		—
						—				—		—
						—				—		—
Special depreciation in the case of acquisition of machinery, etc. by SMEs, etc.	22,894	23,201	21,339	1,999	1,934	1,814	Transport, communications, and public services	27.1%	Transport, communications, and public services	25.3%	Transport, communications, and public services	23.2%
				73	67	62	Construction	12.3%	Construction	13.1%	Construction	12.4%
				3.7%	3.4%	3.4%	Services	7.5%	Services	7.1%	Services	7.9%
Special credit for the amount of corporation tax in the case of acquisition of machinery, etc. by SMEs, etc.	26,166	28,656	29,254	163	186	189	Transport, communications, and public services	22.4%	Transport, communications, and public services	19.2%	Transport, communications, and public services	17.9%
				5	6	7	Services	13.1%	Services	14.7%	Services	13.5%
				3.3%	3.5%	3.7%	Construction	13.0%	Construction	12.3%	Construction	12.5%
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in specified areas for promoting creation of tourist sites in Okinawa	1	1	2	0	0	0	Construction	100.0%	Transport, communications, and public services	100.0%	Real estate	54.9%
				—	—	—	—	—	—	—	Eating and drinking services, hotels	45.1%
				—	—	—	—	—	—	—	—	—

Name of measure	Number of cases			Upper line: Total amount Amount (Unit: ¥100 million) Middle line: Amount for the top 10 companies Lower line: Percentage of the amount for the top 10 companies			Major business types and percentage by business type					
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020		FY2021		FY2022	
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in specified areas for development of information and communication industries in Okinawa	19	13	8	6 6 98.2%	5 5 99.8%	1 — —	Transport, communications, and public services	88.9%	Transport, communications, and public services	88.0%	Transport, communications, and public services	92.2%
							Services	10.8%	Services	12.0%	Services	7.5%
							Other manufacturing industries	0.2%	Other manufacturing industries	0.0%	Real estate	0.2%
Special depreciation in the case of acquisition of industrial machinery, etc. in industrial innovation promotion areas in Okinawa (Special depreciation in the case of acquisition of industrial machinery, etc. in industry advancement and business innovation areas in Okinawa)	6	4	0	2 — —	1 — —	— — —	Manufacture of chemical and allied products	29.4%	Construction	62.1%	—	—
							Other manufacturing industries	24.4%	Manufacture of food	18.4%	—	—
							Real estate	15.8%	Services	17.4%	—	—
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in industrial innovation promotion areas in Okinawa (Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in industry advancement and business innovation areas in Okinawa)	25	13	16	1 1 88.1%	0 0 96.3%	1 1 96.5%	Manufacture of food	31.2%	Transport, communications, and public services	35.4%	Transport, communications, and public services	60.9%
							Retail trade	25.6%	Manufacture of food	26.4%	Wholesale trade	16.4%
							Construction	18.9%	Manufacture of transportation equipment	15.4%	Manufacture of food	15.5%
Special depreciation in the case of acquisition of industrial machinery, etc. in international logistics hub industry development zones in Okinawa	3	3	2	0 — —	0 — —	0 — —	Retail trade	52.3%	Manufacture of food	39.2%	Services	62.6%
							Services	30.2%	Manufacture of fabricated metal products	33.0%	Newspaper publishers, publishers, except newspapers, and printing	37.4%
							Manufacture of food	17.5%	Manufacture of textile products	27.7%	—	—
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in international logistics hub industry development zones in Okinawa	36	27	12	2 1 88.4%	2 2 90.7%	1 1 99.6%	Manufacture of transportation equipment	40.4%	Transport, communications, and public services	44.0%	Manufacture of food	35.6%
							Manufacture of iron and steel	22.3%	Wholesale trade	19.4%	Manufacture of transportation equipment	32.9%
							Wholesale trade	16.7%	Manufacture of iron and steel	15.4%	Services	13.8%
Special depreciation in the case of acquisition of industrial machinery, etc. in special zones for economic and financial revitalization in Okinawa	1	3	0	1 — —	0 — —	— — —	Other manufacturing industries	100.0%	Services	81.0%	—	—
							—	—	Manufacture of food	19.0%	—	—
							—	—	—	—	—	—
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in special zones for economic and financial revitalization in Okinawa	3	4	4	0 — —	0 — —	0 — —	Manufacture of ceramic, stone and clay products	60.1%	Manufacture of food	51.9%	Manufacture of ceramic, stone and clay products	56.5%
							Manufacture of food	39.9%	Manufacture of ceramic, stone and clay products	35.2%	Manufacture of food	43.5%
							—	—	Finance and insurance	12.9%	—	—
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in specified areas in Okinawa	34	39	48	6 6 95.9%	2 2 79.2%	3 2 75.3%	Transport, communications, and public services	80.7%	Transport, communications, and public services	40.1%	Transport, communications, and public services	30.5%
							Real estate	12.4%	Services	24.2%	Services	24.4%
							Manufacture of food	2.3%	Manufacture of food	13.7%	Wholesale trade	18.3%
Special depreciation in the case of acquisition of machinery, etc. in national strategic special zones	0	0	0	— — —	— — —	— — —	—	—	—	—	—	—
							—	—	—	—	—	—
							—	—	—	—	—	—
Special credit for the amount of corporation tax in the case of acquisition of machinery, etc. in national strategic special zones	0	1	0	— — —	8 — —	— — —	—	—	Real estate	100.0%	—	—
							—	—	—	—	—	—
							—	—	—	—	—	—
Special depreciation in the case of acquisition of machinery, etc. in international strategic comprehensive special areas	0	3	0	— — —	2 — —	— — —	—	—	Manufacture of fabricated metal products	87.9%	—	—
							—	—	Construction	12.1%	—	—
							—	—	—	—	—	—
Special credit for the amount of corporation tax in the case of acquisition of machinery, etc. in international strategic comprehensive special areas	6	7	4	2 — —	36 — —	0 — —	Manufacture of industrial electrical apparatus	72.0%	Manufacture of iron and steel	83.8%	Manufacture of transportation equipment	61.6%
							Newspaper publishers, publishers, except newspapers, and printing	20.0%	Manufacture of transportation equipment	6.2%	Manufacture of chemical and allied products	22.0%
							Manufacture of transportation equipment	5.0%	Manufacture of chemical and allied products	5.8%	Manufacture of fabricated metal products	16.4%

Name of measure	Number of cases			Upper line: Total amount Amount (Unit: ¥100 million) Middle line: Amount for the top 10 companies Lower line: Percentage of the amount for the top 10 companies			Major business types and percentage by business type					
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020		FY2021		FY2022	
Special depreciation in the case of acquisition of machinery, etc. for specified project in areas for promotion of regional economy advancement projects	151	143	141	241	270	253	Manufacture of transportation equipment	13.7%	Manufacture of chemical and allied products	18.4%	Manufacture of chemical and allied products	14.0%
				101	131	108	Wholesale trade	11.9%	Other manufacturing industries	14.4%	Transport, communications, and public services	10.9%
				41.8%	48.5%	42.6%	Transport, communications, and public services	9.7%	Transport, communications, and public services	8.6%	Other manufacturing industries	10.9%
Special credit for the amount of corporation tax in the case of acquisition of machinery, etc. for specified project in areas for promotion of regional economy advancement projects	185	223	222	83	91	86	Manufacture of industrial electrical apparatus	21.9%	Manufacture of chemical and allied products	19.3%	Manufacture of chemical and allied products	23.1%
				37	32	28	Manufacture of household electric appliances and electric tubes	12.1%	Manufacture of industrial electrical apparatus	16.3%	Other manufacturing industries	12.6%
				44.6%	35.8%	32.3%	Manufacture of chemical and allied products	11.4%	Manufacture of food	13.2%	Manufacture of food	11.3%
Special depreciation in the case of acquisition of specified buildings, etc. in local vitality improvement areas, etc.	7	7	5	5	4	3	Manufacture of machinery and equipment	68.7%	Retail trade	57.0%	Wholesale trade	37.4%
				—	—	—	Wholesale trade	13.7%	Services	17.7%	Manufacture of transportation equipment	35.0%
				—	—	—	Manufacture of pulp, paper and paper products	12.4%	Manufacture of fabricated metal products	10.4%	Construction	26.7%
Special credit for the amount of corporation tax in the case of acquisition of specified buildings, etc. in local vitality improvement areas, etc.	27	19	29	7	13	9	Other manufacturing industries	38.4%	Construction	35.6%	Manufacture of industrial electrical apparatus	37.7%
				6	12	9	Manufacture of industrial electrical apparatus	19.3%	Manufacture of ceramic, stone and clay products	28.0%	Manufacture of machinery and equipment	25.7%
				85.5%	95.7%	95.2%	Manufacture of transportation equipment	11.4%	Wholesale trade	21.7%	Manufacture of chemical and allied products	13.9%
Special credit for the amount of corporation tax in the case of increase in the number of employees in local vitality improvement areas, etc.	10	4	8	0	0	0	Others	63.5%	Services	83.5%	Services	74.6%
				—	—	—	Services	9.5%	Manufacture of food	16.5%	Manufacture of food	10.6%
				—	—	—	Manufacture of household electric appliances and electric tubes	9.1%	—	—	Wholesale trade	7.7%
Special credit for the amount of corporation tax in the case of making donations related to projects using donations of certified local public entity	372	948	1,510	4	9	13	Finance and insurance	32.7%	Services	22.7%	Services	22.1%
				3	4	4	Manufacture of transportation equipment	21.2%	Construction	19.2%	Construction	17.5%
				68.1%	39.7%	31.8%	Construction	15.4%	Finance and insurance	13.0%	Retail trade	8.6%
Special depreciation in the case of acquisition of specified facilities, etc. for business enhancement by SMEs, etc.	15,742	16,266	14,973	4,742	4,885	5,005	Construction	27.4%	Construction	27.7%	Construction	25.2%
				195	170	142	Manufacture of fabricated metal products	10.3%	Manufacture of fabricated metal products	10.8%	Manufacture of fabricated metal products	12.7%
				4.1%	3.5%	2.8%	Services	9.5%	Services	7.5%	Manufacture of machinery and equipment	7.9%
Special credit for the amount of corporation tax in the case of acquisition of specified facilities, etc. for business enhancement by SMEs, etc.	7,337	7,653	7,596	96	115	120	Construction	15.8%	Construction	14.2%	Construction	14.7%
				6	6	6	Wholesale trade	9.5%	Manufacture of fabricated metal products	10.1%	Manufacture of fabricated metal products	10.4%
				5.8%	5.3%	4.8%	Manufacture of fabricated metal products	9.1%	Wholesale trade	8.9%	Wholesale trade	9.8%
Special credit for the amount of corporation tax in the case of increase in the amount of payment of salary, etc.	99,355	138,063	215,294	1,650	2,430	5,150	Services	30.7%	Services	33.7%	Services	27.5%
				160	156	339	Retail trade	14.7%	Construction	10.3%	Wholesale trade	10.7%
				9.7%	6.4%	6.6%	Construction	13.0%	Retail trade	9.9%	Construction	8.2%
Special depreciation in the case of acquisition of certified facilities for use of specified advanced information and communication technologies	1	0	0	0	—	—	Services	100.0%	—	—	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Special credit for the amount of corporation tax in the case of acquisition of certified facilities for use of specified advanced information and communication technologies	3	7	1	1	1	0	Transport, communications, and public services	100.0%	Transport, communications, and public services	91.3%	Transport, communications, and public services	100.0%
				—	—	—	—	—	Others	8.7%	—	—
				—	—	—	—	—	—	—	—	—

Name of measure	Number of cases			Amount (Unit: ¥100 million) Upper line: Total amount Middle line: Amount for the top 10 companies Lower line: Percentage of the amount for the top 10 companies			Major business types and percentage by business type					
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022			
Special depreciation in the case of acquisition of facilities for business adaptation	/	0	3	/	—	12	/	—	— Others	93.7%		
					—	—		—	— Retail trade	5.5%		
					—	—		—	— Construction	0.9%		
(1) Special deduction for the case of acquisition of facilities for business adaptation in terms of information technology	/	0	1	/	—	1	/	—	— Retail trade	100.0%		
					—	—		—	— —	—		
					—	—		—	— —	—		
(2) Special deduction in the case of spending of expenses as deferred assets for business adaptation	/	0	0	/	—	—	/	—	— —	—		
					—	—		—	— —	—		
					—	—		—	— —	—		
(3) Special deduction in the case of acquisition of facilities for streamlining, etc. of the production process, etc.	/	0	2	/	—	12	/	—	— Others	99.1%		
					—	—		—	— Construction	0.9%		
					—	—		—	— —	—		
Special credit for the amount of corporation tax in the case of acquisition of facilities for business adaptation	/	14	91	/	5	78	/	Finance and insurance	37.5%	Finance and insurance	14.5%	
					5	40		Transport, communications, and public services	25.4%	Wholesale trade	14.2%	
					99.3%	50.7%		Real estate	18.2%	Manufacture of industrial electrical apparatus	9.9%	
(1) Special credit for the amount of corporation tax for the case of acquisition of facilities for business adaptation in terms of information technology	/	8	35	/	4	32	/	Finance and insurance	45.7%	Wholesale trade	31.4%	
					—	22		Transport, communications, and public services	31.0%	Finance and insurance	30.0%	
					—	66.5%		Real estate	20.1%	Transport, communications, and public services	9.9%	
(2) Special credit for the amount of corporation tax in the case of spending of expenses as deferred assets for business adaptation	/	0	5	/	—	1	/	—	— Finance and insurance	98.6%		
					—	—		—	— Manufacture of industrial electrical apparatus	0.8%		
					—	—		—	— Services	0.5%		
(3) Special credit for the amount of corporation tax in the case of acquisition of facilities for streamlining, etc. of the production process, etc.	/	6	51	/	1	45	/	Manufacture of industrial electrical apparatus	45.3%	Manufacture of industrial electrical apparatus	16.7%	
					—	33		Manufacture of chemical and allied products	40.9%	Manufacture of chemical and allied products	13.6%	
					—	74.0%		Real estate	9.7%	Manufacture of pulp, paper and paper products	12.2%	
Special depreciation for specified vessels	49	47	67	488	653	755	Transport, communications, and public services	69.2%	Transport, communications, and public services	71.8%	Transport, communications, and public services	62.9%
				303	365	319	Services	22.8%	Services	23.8%	Services	28.4%
				62.0%	55.9%	42.2%	Wholesale trade	5.3%	Finance and insurance	2.3%	Retail trade	3.4%
Special depreciation for facilities complying with technical standards in areas adjacent to ports	0	0	0	—	—	—	—	— —	— —	— —	—	
				—	—	—	—	— —	— —	— —	—	
				—	—	—	—	— —	— —	— —	—	
Special depreciation for substitute assets, etc. for those affected by disaster	21	6	0	1	3	—	Wholesale trade	34.9%	Transport, communications, and public services	56.4%	—	—
				1	—	—	Manufacture of food	25.0%	Manufacture of chemical and allied products	41.2%	—	—
				95.2%	—	—	Services	17.8%	Manufacture of iron and steel	1.6%	—	—
Special depreciation for cultural and scientific research facilities in the cultural and scientific research districts of Kansai Science City	1	1	0	0	0	—	Manufacture of food	100.0%	Manufacture of food	100.0%	—	—
				—	—	—	—	— —	— —	— —	—	—
				—	—	—	—	— —	— —	— —	—	—

Name of measure	Number of cases			Upper line: Total amount Amount (Unit: ¥100 million) Middle line: Amount for the top 10 companies Lower line: Percentage of the amount for the top 10 companies			Major business types and percentage by business type					
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020		FY2021		FY2022	
Special depreciation for specified facilities, etc. for business continuity enhancement	26	20	15	1 1 91.5%	0 0 82.8%	0 0 96.8%	Manufacture of chemical and allied products Transport, communications, and public services Real estate	31.9% 26.5% 17.7%	Wholesale trade Retail trade Transport, communications, and public services	25.2% 19.6% 15.6%	Manufacture of food Manufacture of household electric appliances and electric tools Services Others	35.3% 25.0% 8.8% 100.0%
Special depreciation for joint use facilities	0	0	1	— — —	— — —	0 — —	— — —	— — —	— — —	— — —	— — —	— — —
Special depreciation for assets for business activities for reduction of environmental burden, etc.												
Special depreciation for buildings, etc. for the hotel business on remote islands in Okinawa	2	1	1	0 — —	0 — —	0 — —	Real estate — —	100.0% — —	Real estate — —	100.0% — —	Eating and drinking services, hotels — — —	100.0% — —
Additional depreciation for industrial development machinery, etc. in specified areas				20 13 65.7%	17 10 61.4%	10 6 56.9%	Manufacture of household electric appliances and electric tools Manufacture of machinery and equipment Manufacture of ceramic, stone and clay products	30.0% 15.7% 9.6%	Manufacture of ceramic, stone and clay products Wholesale trade Manufacture of machinery and equipment	16.9% 15.8% 14.3%	Manufacture of industrial electrical apparatus Manufacture of machinery and equipment Manufacture of ceramic, stone and clay products	18.8% 12.8% 12.0%
	(1) Additional depreciation of industry development machinery, etc. in underpopulated areas, etc.											
	(2) Additional depreciation of industry development machinery, etc. in areas for implementation of peninsular areas development measures											
	(3) Additional depreciation of industry development machinery, etc. in areas for implementation of remote islands development measures											
	(4) Additional depreciation of industry development machinery, etc. in the Amami Islands											
Special depreciation for medical equipment, etc.	451	563	545	18 7 41.7%	25 12 46.5%	26 13 48.6%	Services Others Transport, communications, and public services	90.6% 4.8% 4.1%	Services Others Transport, communications, and public services	92.4% 3.8% 3.5%	Services Others Transport, communications, and public services	97.2% 1.3% 1.0%
Additional depreciation for specified machinery and equipment in the case of employment of persons with disabilities	19	21	6	0 0 91.7%	1 1 96.1%	0 — —	Services Manufacture of household electric appliances and electric tools Manufacture of fabricated metal products	39.9% 21.1% 13.4%	Other manufacturing industries Transport, communications, and public services Services	33.7% 23.5% 14.6%	Services Manufacture of food Others	80.9% 15.1% 3.7%
Additional depreciation of machinery, etc. for promotion of business restructuring in the case of obtaining certification of business restructuring plan	3	3	5	0 — —	1 — —	1 — —	Transport, communications, and public services Services Wholesale trade	97.8% 1.5% 0.7%	Manufacture of ceramic, stone and clay products Wholesale trade —	97.7% 2.3% —	Manufacture of chemical and allied products Wholesale trade Manufacture of food	92.3% 5.7% 2.0%

Name of measure	Number of cases			Upper line: Total amount Amount (Unit: ¥100 million) Middle line: Amount for the top 10 companies Lower line: Percentage of the amount for the top 10 companies			Major business types and percentage by business type						
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020		FY2021		FY2022		
Additional depreciation of assets for export project	0			—			—		—		—		
Additional depreciation for specified buildings for urban renaissance	9	9	4	37	35	29	Real estate	55.5%	Real estate	76.0%	Real estate	81.2%	
				—	—	—	Transport, communications, and public services	37.6%	Transport, communications, and public services	20.7%	Transport, communications, and public services	18.8%	
				—	—	—	Retail trade	6.6%	Retail trade	2.9%	Services	0.0%	
Additional depreciation for buildings, etc. for warehousing use	18	17	13	2	3	2	Transport, communications, and public services	92.9%	Transport, communications, and public services	97.0%	Transport, communications, and public services	100.0%	
				2	2	2	Manufacture of industrial electrical apparatus	2.4%	Manufacture of industrial electrical apparatus	1.9%	—	—	
				87.3%	90.0%	95.6%	Real estate	2.4%	Services	1.2%	—	—	
Special provisions for the calculation of the maximum depreciation amount where there is an unused amount of special depreciation	2,339	2,113	1,896	434	390	426	Construction	16.7%	Transport, communications, and public services	21.1%	Transport, communications, and public services	20.8%	
				83	85	164	Transport, communications, and public services	15.9%	Construction	18.7%	Manufacture of transportation equipment	19.7%	
				19.1%	21.8%	38.6%	Manufacture of fabricated metal products	14.8%	Wholesale trade	9.3%	Construction	16.5%	
Special depreciation by reserve method (amount of shortfall in a special depreciation reserve)	143	108	104	36	51	31	Eating and drinking services, hotels	37.4%	Eating and drinking services, hotels	26.2%	Construction	23.7%	
				23	41	20	Construction	14.7%	Wholesale trade	23.7%	Agriculture, forestry and fisheries	21.6%	
				63.8%	81.1%	64.2%	Manufacture of fabricated metal products	10.2%	Agriculture, forestry and fisheries	14.1%	Manufacture of machinery and equipment	14.2%	
Reserve for loss on overseas investment, etc.	2	2	1	13	85	259	Mining	84.5%	Manufacture of non-ferrous metals and products	100.0%	Manufacture of non-ferrous metals and products	100.0%	
				—	—	—	Manufacture of non-ferrous metals and products	15.5%	—	—	—	—	
				—	—	—	—	—	—	—	—	—	
Reserve for loss on investment in SME's corporate restructuring	20			28			Manufacture of industrial electrical apparatus		27.8%		Services		16.8%
				22			Wholesale trade		22.5%		Wholesale trade		16.2%
				78.5%			Retail trade		11.9%		Construction		13.9%
Reserve for prevention of specified disasters	198	188	181	30	20	19	Services	79.5%	Services	73.7%	Services	78.6%	
				18	9	10	Others	11.2%	Others	17.3%	Others	11.1%	
				61.0%	48.4%	55.0%	Transport, communications, and public services	4.4%	Transport, communications, and public services	3.7%	Transport, communications, and public services	6.1%	
Reserve for dismantlement of nuclear power generation facilities	10	10	10	780	808	846	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%	
				—	—	—	—	—	—	—	—	—	
				—	—	—	—	—	—	—	—	—	
Reserve for removal of reactor core, etc. of specified nuclear facilities	1	0	0	1,689	—	—	Transport, communications, and public services	100.0%	—	—	—	—	
				—	—	—	—	—	—	—	—	—	
				—	—	—	—	—	—	—	—	—	
Extraordinary contingency reserve of insurance companies, etc.	51	56	64	2,051	2,079	2,541	Finance and insurance	72.6%	Finance and insurance	72.5%	Finance and insurance	77.7%	
				1,986	2,035	2,469	Others	27.3%	Others	27.4%	Others	22.3%	
				96.8%	97.9%	97.2%	Manufacture of household electric appliances and electric tools	0.1%	Manufacture of household electric appliances and electric tools	0.1%	Services	0.0%	
Extraordinary contingency reserve for nuclear insurance or earthquake insurance	13	11	12	1,490	1,842	1,929	Finance and insurance	100.0%	Finance and insurance	100.0%	Finance and insurance	100.0%	
				1,490	1,842	1,929	—	—	—	—	—	—	
				100.0%	100.0%	100.0%	—	—	—	—	—	—	

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	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022
Reserve for development of sites for Kansai International Airport	1	1	1	131 — —	141 — —	134 — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —
Reserve for development of Chubu International Airport	0	0	0	— — —	— — —	— — —	— — —	— — —	— — —	— — —	— — —	— — —
Reserve for special repairs of specified vessels	501	468	473	67 15 22.5%	69 21 30.0%	73 21 28.7%	Transport, communications, and public services 81.0% Agriculture, forestry and fisheries 11.3% Wholesale trade 1.4%	Transport, communications, and public services 83.2% Agriculture, forestry and fisheries 10.7% Wholesale trade 1.2%	Transport, communications, and public services 85.1% Agriculture, forestry and fisheries 10.8% Wholesale trade 1.0%	Transport, communications, and public services 85.1% Agriculture, forestry and fisheries 10.8% Wholesale trade 1.0%	Transport, communications, and public services 85.1% Agriculture, forestry and fisheries 10.8% Wholesale trade 1.0%	Transport, communications, and public services 85.1% Agriculture, forestry and fisheries 10.8% Wholesale trade 1.0%
Reserve for mine prospecting or reserve for overseas mine prospecting	27	19	19	236 230 97.2%	207 205 99.0%	404 402 99.6%	Mining 79.7% Manufacture of non-ferrous metals and products 17.9% Manufacture of chemical and allied products 1.8%	Mining 66.6% Manufacture of non-ferrous metals and products 21.5% Manufacture of petroleum products 11.4%	Mining 78.2% Manufacture of petroleum products 12.0% Manufacture of non-ferrous metals and products 9.7%	Mining 78.2% Manufacture of petroleum products 12.0% Manufacture of non-ferrous metals and products 9.7%	Mining 78.2% Manufacture of petroleum products 12.0% Manufacture of non-ferrous metals and products 9.7%	Mining 78.2% Manufacture of petroleum products 12.0% Manufacture of non-ferrous metals and products 9.7%
Special deduction for expenses for prospecting for new mineral deposits or expenses for prospecting overseas for new mineral deposits	10	9	8	48 — —	55 — —	33 — —	Mining 62.9% Manufacture of non-ferrous metals and products 37.1% —	Mining 55.7% Manufacture of non-ferrous metals and products 44.2% Manufacture of ceramic, stone and clay products 0.1%	Manufacture of non-ferrous metals and products 82.2% Mining 11.9% Manufacture of chemical and allied products 5.3%	Manufacture of non-ferrous metals and products 82.2% Mining 11.9% Manufacture of chemical and allied products 5.3%	Manufacture of non-ferrous metals and products 82.2% Mining 11.9% Manufacture of chemical and allied products 5.3%	Manufacture of non-ferrous metals and products 82.2% Mining 11.9% Manufacture of chemical and allied products 5.3%
Special provisions for taxation on revenue from Japanese vessels of corporations conducting international vessel operation business	4	5	5	120 — —	711 — —	818 — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —	Transport, communications, and public services 100.0% — —
Special provisions for taxation on certified corporations in special areas for information and communication industries in Okinawa	1	1	1	0 — —	0 — —	0 — —	Services 100.0% — —	Services 100.0% — —	Services 100.0% — —	Services 100.0% — —	Services 100.0% — —	Services 100.0% — —
Special provisions for taxation on certified corporations in international logistics hub industry development zones in Okinawa	1	1	3	1 — —	1 — —	2 — —	Other manufacturing industries 100.0% — —	Transport, communications, and public services 100.0% — —	Wholesale trade 70.6% Transport, communications, and public services 29.4% —	Wholesale trade 70.6% Transport, communications, and public services 29.4% —	Wholesale trade 70.6% Transport, communications, and public services 29.4% —	Wholesale trade 70.6% Transport, communications, and public services 29.4% —
Special provisions for taxation on certified corporations in special zones for economic and financial revitalization in Okinawa	2	3	2	0 — —	1 — —	1 — —	Services 100.0% — —	Eating and drinking services, hotels 66.4% Services 23.6% Newspaper publishers, publishers, except newspapers, and printing 9.9%	Eating and drinking services, hotels 86.8% Services 13.2% —	Eating and drinking services, hotels 86.8% Services 13.2% —	Eating and drinking services, hotels 86.8% Services 13.2% —	Eating and drinking services, hotels 86.8% Services 13.2% —
Special provisions for taxation on designated corporations in national strategic special zones	0	2	1	— — —	0 — —	0 — —	— — —	Manufacture of communication equipment 57.4% Services 42.6% —	Services 100.0% — —	Services 100.0% — —	Services 100.0% — —	Services 100.0% — —
Reserve for agricultural management framework reinforcement	2,996	2,900	3,056	220 9 4.1%	227 10 4.5%	247 10 4.2%	Agriculture, forestry and fisheries 96.5% Manufacture of food 1.3% Others 0.9%	Agriculture, forestry and fisheries 97.7% Manufacture of food 0.8% Other manufacturing industries 0.6%	Agriculture, forestry and fisheries 98.6% Manufacture of food 0.6% Other manufacturing industries 0.2%	Agriculture, forestry and fisheries 98.6% Manufacture of food 0.6% Other manufacturing industries 0.2%	Agriculture, forestry and fisheries 98.6% Manufacture of food 0.6% Other manufacturing industries 0.2%	Agriculture, forestry and fisheries 98.6% Manufacture of food 0.6% Other manufacturing industries 0.2%
Special provisions for taxation in the case of acquisition of agricultural land, etc.	2,119	2,126	2,072	171 8 4.5%	171 9 5.2%	173 9 5.3%	Agriculture, forestry and fisheries 97.0% Manufacture of food 0.9% Others 0.9%	Agriculture, forestry and fisheries 98.3% Manufacture of food 0.6% Wholesale trade 0.2%	Agriculture, forestry and fisheries 98.4% Others 0.5% Manufacture of food 0.3%	Agriculture, forestry and fisheries 98.4% Others 0.5% Manufacture of food 0.3%	Agriculture, forestry and fisheries 98.4% Others 0.5% Manufacture of food 0.3%	Agriculture, forestry and fisheries 98.4% Others 0.5% Manufacture of food 0.3%

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	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020		FY2021		FY2022	
Special provisions for taxation in the case of acquisition of substitute assets through expropriation, etc.	315	304	258	1,890 1,057 55.9%	1,695 962 56.8%	1,150 675 58.7%	Transport, communications, and public services	49.2%	Transport, communications, and public services	52.9%	Transport, communications, and public services	56.0%
							Real estate	19.8%	Real estate	14.7%	Real estate	14.7%
							Services	7.5%	Services	6.1%	Services	4.2%
Special provisions for taxation in case of acquisition of assets through substitution of land, etc.	161	194	173	2,409 1,786 74.1%	761 480 63.1%	1,725 1,325 76.8%	Real estate	51.1%	Finance and insurance	34.0%	Transport, communications, and public services	46.2%
							Finance and insurance	19.7%	Real estate	18.6%	Real estate	13.3%
							Manufacture of chemical and allied products	9.1%	Transport, communications, and public services	10.6%	Services	12.0%
Special deduction for income in the case of expropriation or substitution of land, etc.	2,211	2,169	2,077	343 8 2.3%	328 7 2.0%	315 7 2.1%	Real estate	22.1%	Real estate	22.3%	Real estate	23.3%
							Services	13.1%	Services	14.9%	Services	14.1%
							Retail trade	12.7%	Retail trade	11.1%	Retail trade	12.5%
Special deduction for taxable income in the case of transfer of land, etc. for specified land readjustment project, etc.	39	34	36	2 1 59.8%	2 2 76.9%	2 2 73.2%	Services	29.9%	Construction	20.0%	Construction	23.0%
							Construction	19.8%	Retail trade	19.7%	Real estate	21.9%
							Transport, communications, and public services	12.0%	Services	16.9%	Finance and insurance	18.2%
Special deduction for taxable income in the case of transfer of land, etc. for specified residential area development project, etc.	62	52	38	5 2 31.2%	5 2 31.6%	4 2 41.5%	Real estate	25.5%	Real estate	17.6%	Real estate	19.6%
							Wholesale trade	19.3%	Construction	17.4%	Finance and insurance	15.2%
							Finance and insurance	13.3%	Services	13.8%	Services	11.3%
Special deduction for taxable income in the case of transfer of cropland, etc. for rationalization, etc. of cropland holding	13	8	5	0 0 99.3%	0 — —	0 — —	Agriculture, forestry and fisheries	98.9%	Agriculture, forestry and fisheries	64.5%	Agriculture, forestry and fisheries	100.0%
							Services	0.5%	Construction	25.2%	—	—
							Construction	0.3%	Wholesale trade	7.5%	—	—
Special deduction for income from specified land, etc. owned for long term	40	51	54	2 1 40.1%	4 1 26.9%	4 1 26.3%	Real estate	48.8%	Real estate	43.0%	Real estate	61.4%
							Wholesale trade	16.0%	Services	16.7%	Construction	10.8%
							Services	15.5%	Wholesale trade	11.0%	Services	6.8%
Special provisions for taxation in the case of replacement by purchase of specified assets	1,116	989	1,052	5,924 2,558 43.2%	5,343 1,607 30.1%	5,364 1,409 26.3%	Real estate	49.1%	Real estate	37.8%	Real estate	27.5%
							Finance and insurance	10.8%	Transport, communications, and public services	14.2%	Transport, communications, and public services	15.5%
							Transport, communications, and public services	8.5%	Finance and insurance	8.2%	Manufacture of machinery and equipment	8.4%
(1) Replacement of buildings, etc. in the existing urban areas, etc., for which the period of ownership is more than ten years, with those outside such areas	44	45	47	108 86 79.5%	239 202 84.4%	325 281 86.5%	Real estate	30.4%	Manufacture of rubber products	42.4%	Manufacture of ceramic, stone and clay products	38.3%
							Wholesale trade	29.5%	Real estate	23.7%	Retail trade	34.3%
							Retail trade	14.7%	Transport, communications, and public services	10.0%	Real estate	10.8%
(2) Replacement of buildings, etc. in the areas suffering aircraft noise with those outside such areas	3	2	0	10 — —	3 — —	— — —	Wholesale trade	68.2%	Construction	85.2%	—	—
							Construction	30.2%	Wholesale trade	14.8%	—	—
							Real estate	1.7%	—	—	—	—
(3) Replacement of land, etc. in the existing urban areas, etc. and other similar areas (densely populated areas) along with the implementation of the measures that are conducive to the planned and efficient use of land	13	9	23	1,542 1,542 100.0%	381 — —	167 160 95.9%	Real estate	91.8%	Eating and drinking services, hotels	64.8%	Real estate	77.2%
							Manufacture of machinery and equipment	7.0%	Real estate	24.8%	Finance and insurance	13.9%
							Eating and drinking services, hotels	1.2%	Transport, communications, and public services	9.5%	Manufacture of machinery and equipment	2.9%
(4) Replacement of land, etc., buildings or structures in Japan, for which the period of ownership is more than ten years, with other land, etc., buildings or structures in Japan	902	777	870	3,854 1,066 27.7%	4,194 1,322 31.5%	4,311 1,224 28.4%	Real estate	35.9%	Real estate	40.1%	Real estate	26.7%
							Finance and insurance	14.2%	Transport, communications, and public services	14.6%	Transport, communications, and public services	16.9%
							Transport, communications, and public services	11.5%	Finance and insurance	9.6%	Manufacture of machinery and equipment	10.3%

Name of measure		Number of cases			Upper line: Total amount Amount (Unit: ¥100 million) Middle line: Amount for the top 10 companies Lower line: Percentage of the amount for the top 10 companies			Major business types and percentage by business type					
		FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020		FY2021		FY2022	
(5) Replacement of Japanese vessels		38	19	22	44	54	57	Transport, communications, and public services	76.3%	Transport, communications, and public services	89.7%	Transport, communications, and public services	88.4%
	31				48	45	Services	6.6%	Construction	7.3%	Manufacture of transportation equipment	10.6%	
	70.5%				88.5%	79.2%	Others	5.7%	Manufacture of transportation equipment	2.8%	Services	1.0%	
(6) Replacement using a special account established in the case where special taxation measures have been applied due to the establishment of the special account		107	133	90	343	464	504	Finance and insurance	27.7%	Real estate	39.1%	Real estate	32.1%
	218				252	360	Real estate	19.3%	Retail trade	26.1%	Manufacture of rubber products	15.8%	
	63.4%				54.4%	71.6%	Services	11.0%	Finance and insurance	7.6%	Manufacture of transportation equipment	15.3%	
Special provisions for taxation in the case of acquisition of land, etc. through specified exchange, division or consolidation		0	0	0	—	—	—	—	—	—	—	—	—
					—	—	—	—	—	—	—	—	—
					—	—	—	—	—	—	—	—	—
Special provisions for taxation in the case of exchange of specified ordinary property with land, etc. adjacent thereto		0	0	0	—	—	—	—	—	—	—	—	—
					—	—	—	—	—	—	—	—	—
					—	—	—	—	—	—	—	—	—
Special provisions for taxation in the case of advance acquisition of land, etc. in 2009 and 2010		33	33	19	65	4	0	Finance and insurance	66.3%	Finance and insurance	99.5%	Construction	27.7%
					57	4	0	Real estate	12.6%	Services	0.3%	Services	25.8%
					88.0%	99.9%	86.9%	Transport, communications, and public services	11.6%	Real estate	0.1%	Agriculture, forestry and fisheries	17.5%
Special provisions for the calculation of income of collaborative innovation partnership		12	11	13	14	6	10	Services	79.4%	Others	87.1%	Others	72.6%
					14	6	10	Others	15.3%	Services	10.9%	Services	23.3%
					99.9%	100.0%	99.8%	Mining	3.5%	Retail trade	1.8%	Retail trade	3.3%
Special provisions for inclusion in deductible expenses of obligatory contributions, etc. to specified funds		230,962	257,711	275,691	2,780	3,144	2,937	Services	23.1%	Services	24.1%	Services	26.7%
					243	243	99	Construction	22.5%	Construction	20.8%	Construction	21.7%
					8.7%	7.7%	3.4%	Finance and insurance	13.6%	Finance and insurance	11.2%	Real estate	11.4%
Special provisions for inclusion in deductible expenses of performance-based salary to officers of specified investment management business operator		/	0	0	/	—	—	/	—	—	—	—	—
					—	—	—	—	—	—	—	—	—
					—	—	—	—	—	—	—	—	—
Special provisions for inclusion in deductible expenses of deemed donations of approved corporations engaging in specified non-profit activities		95	95	97	3	3	3	Services	56.2%	Services	52.8%	Services	58.7%
					1	1	1	Others	39.1%	Others	36.9%	Others	30.5%
					44.2%	44.4%	45.8%	Retail trade	3.7%	Retail trade	5.1%	Retail trade	6.1%
Special provisions for inclusion in deductible expenses of donations to approved corporations engaging in specified non-profit activities and specially approved corporations engaging in specified non-profit activities		17,933	19,514	22,302	104	105	139	Services	21.0%	Services	21.3%	Services	22.3%
					33	23	40	Wholesale trade	14.5%	Finance and insurance	10.3%	Manufacture of food	13.9%
					32.2%	22.2%	29.1%	Finance and insurance	12.8%	Retail trade	10.0%	Wholesale trade	9.6%
Special provisions for inclusion in deductible expenses of net loss of certified corporations for business adaptation		/	2	119	/	485	1,368	/	Other manufacturing industries	96.3%	Transport, communications, and public services	69.3%	—
					—	1,108	—	Services	3.7%	Services	16.8%	—	
					—	81.0%	—	—	—	Retail trade	5.9%	—	
Special provisions for inclusion in deductible expenses of net loss of Banks' Shareholdings Purchase Corporation		/	/	0	/	—	—	/	—	—	—	—	—
					—	—	—	—	—	—	—	—	
					—	—	—	—	—	—	—	—	

Name of measure	Number of cases			Upper line: Total amount Amount (Unit: ¥100 million) Middle line: Amount for the top 10 companies Lower line: Percentage of the amount for the top 10 companies			Major business types and percentage by business type				
	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022		
Special provisions for inclusion in deductible expenses of net loss of Banks' Shareholdings Purchase Corporation			0			—			—		—
Special provisions for taxation in the case of investment in special business operator developing new business as specified business activities	53	46	52	56 33 58.6%	88 57 65.2%	131 80 61.0%	Manufacture of industrial electrical apparatus 24.0% Transport, communications, and public services 16.1% Services 12.2%	Services 27.6% Finance and insurance 21.6% Real estate 9.2%	Finance and insurance 32.7% Wholesale trade 18.1% Manufacture of transportation equipment 8.9%		
Special provisions for the calculation of income from medical service fee under social insurance system	61	50	69	4 1 36.0%	4 2 41.2%	5 2 29.9%	Services 75.1% Others 22.4% Construction 2.5%	Services 82.2% Others 17.8% — —	Services 89.6% Others 10.4% —		
Special provisions for the corporation tax rate on specified medical corporations	200	195	176	350 76 21.7%	404 119 29.3%	338 89 26.3%	Services 96.1% Others 3.9% — —	Services 97.0% Others 3.0% — —	Services 95.9% Others 4.1% —		
Special provisions for taxation on income from selling beef cattle of corporation qualified to own cropland	1,893	2,021	1,930	321 43 13.3%	362 48 13.4%	287 46 15.9%	Agriculture, forestry and fisheries 92.1% Others 4.4% Manufacture of food 1.6%	Agriculture, forestry and fisheries 97.3% Others 1.4% Manufacture of food 0.7%	Agriculture, forestry and fisheries 97.7% Others 1.1% Manufacture of food 0.7%		
Special provisions for taxation on subsidy or compensation for change or discontinuation of business	1	2	2	0 — —	0 — —	1 — —	Real estate 100.0% — — — —	Agriculture, forestry and fisheries 100.0% — — — —	Construction 72.6% Agriculture, forestry and fisheries 27.4% —		
Special provisions for inclusion in deductible expenses of acquisition value of small-value depreciable assets of SMEs, etc.	643,069	665,130	653,858	3,607 0 0.0%	3,751 0 0.0%	3,636 0 0.0%	Services 32.0% Construction 17.8% Retail trade 8.0%	Services 33.1% Construction 16.5% Retail trade 8.2%	Services 32.9% Construction 16.1% Wholesale trade 7.9%		
Special provisions for exclusion from gross profits of dividends received, etc. from distribution of revenue from specified stock investment trust	5,011	5,285	6,022	7,734 7,482 96.7%	9,001 8,727 97.0%	11,710 11,356 97.0%	Finance and insurance 97.9% Others 1.2% Real estate 0.2%	Finance and insurance 97.3% Others 1.4% Real estate 0.5%	Finance and insurance 97.9% Others 1.3% Real estate 0.2%		
Special provisions for exclusion from gross profits of dividends received, etc. of insurance company	48	34	47	1,538 1,518 98.7%	1,737 1,724 99.2%	2,125 2,091 98.4%	Finance and insurance 99.4% Services 0.3% Manufacture of household electric appliances and electric tubes 0.2%	Finance and insurance 97.3% Services 2.6% Wholesale trade 0.1%	Finance and insurance 99.8% Services 0.2% Wholesale trade 0.0%		
Special provisions for taxation on specified purpose companies	465	514	580	6,274 2,120 33.8%	6,018 2,559 42.5%	6,855 1,849 27.0%	Finance and insurance 88.6% Real estate 9.6% Others 1.8%	Finance and insurance 89.6% Others 8.4% Real estate 2.0%	Finance and insurance 88.8% Others 5.7% Real estate 5.6%		
Special provisions for taxation on investment corporations	207	210	222	6,759 2,350 34.8%	7,995 3,384 42.3%	7,546 2,672 35.4%	Finance and insurance 96.3% Real estate 3.4% Others 0.2%	Finance and insurance 97.4% Real estate 2.4% Others 0.3%	Finance and insurance 95.0% Real estate 4.6% Others 0.4%		
Special provisions for taxation on trustee corporation related to specified purpose trust	0	0	0	— — —	— — —	— — —	— — — — — —	— — — — — —	— — — — — —		

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	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022	FY2020	FY2021	FY2022
Special provisions for taxation on trustee corporation related to specified investment trust	0	0	0	—	—	—	—	—	—
				—	—	—	—	—	—
				—	—	—	—	—	—