

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

(Submitted to the 217th 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.

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<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, 2024.

- 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 2024 and processed by the tax office, etc., for the business year that ended within the period from April 1, 2023, to March 31, 2024. The columns "FY2021" and "FY2022" 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 that ended within the period from April 1, 2023, to March 31, 2024, 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 that ended within the period from April 1, 2023, to March 31, 2024, the number of corporations that submitted statements of amounts under special measures was 1,483,298, and the total number of cases under special measures was 2,418,094 for 78 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, 2022, to March 31, 2023

- Number of corporations that submitted statements of amounts under special measures: 1,462,156 (of which 1,461,635 were single corporations and 521 were consolidated corporations)
- Total number of cases under special measures: 2,348,819 (of which 2,347,835 were for single corporations and 984 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)		
	FY2021	FY2022	FY2023
¥10 million or less	1,806,313	1,903,111	1,957,174
	1,199,919	1,230,308	1,247,238
¥30 million or less	255,187	266,678	274,572
	135,750	137,790	139,201
¥50 million or less	90,151	95,351	98,299
	47,826	49,133	49,845
¥100 million or less	60,956	66,796	70,489
	31,809	34,359	35,931
¥300 million or less	2,807	4,134	4,665
	2,074	2,872	3,216
¥500 million or less	1,656	3,006	3,369
	1,246	2,049	2,260
¥1 billion or less	1,138	1,549	1,691
	793	1,021	1,119
¥10 billion or less	3,569	4,768	5,210
	2,288	2,943	3,238
More than ¥10 billion	1,462	2,442	2,625
	780	1,160	1,250
Consolidated corporations	2,147	984	
	1,059	521	
Total	2,225,386	2,348,819	2,418,094
	1,423,544	1,462,156	1,483,298

Income class	Number of cases (upper line) Number of corporations (lower line)		
	FY2021	FY2022	FY2023
¥0 or net loss	430,905	430,487	437,536
	382,047	380,276	386,188
¥1 million or less	366,400	384,325	385,490
	270,085	279,284	277,842
¥8 million or less	706,315	745,756	756,399
	432,089	441,975	440,167
¥10 million or less	83,463	89,113	92,517
	44,384	45,857	46,941
¥50 million or less	427,238	463,986	491,339
	206,263	216,739	226,644
¥100 million or less	95,696	104,803	111,925
	40,843	43,923	46,327
¥1 billion or less	104,750	117,113	128,381
	42,479	47,589	51,988
¥10 billion or less	7,686	10,702	12,626
	3,865	5,311	6,354
More than ¥10 billion	786	1,550	1,881
	430	681	847
Consolidated corporations	2,147	984	
	1,059	521	
Total	2,225,386	2,348,819	2,418,094
	1,423,544	1,462,156	1,483,298

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 corporations) is as follows.

(Note) The “FY2021” and “FY2022” columns show the totals for single corporations and consolidated corporations, respectively.

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2021	FY2022	FY2023
Agriculture, forestry and fisheries	43,680	45,136	46,437
	24,135	24,700	24,889
Mining	3,088	3,046	2,990
	1,568	1,586	1,551
Construction	427,193	436,122	449,204
	252,837	253,744	256,482
Manufacturing	268,631	285,692	289,247
	154,087	157,537	156,226
Manufacture of food	31,069	32,877	35,324
	18,349	18,813	19,388
Manufacture of textile products	13,643	14,267	14,937
	8,977	9,109	9,027
Manufacture of lumber and wood products, except furniture	6,802	7,644	7,450
	3,957	4,203	4,119
Manufacture of furniture and fixtures	5,618	5,881	5,982
	3,574	3,573	3,563
Manufacture of pulp, paper and paper products	5,043	5,434	5,630
	2,881	3,021	3,008
Newspaper publishers, publishers, except newspapers, and printing	16,201	16,853	16,608
	10,555	10,596	10,247

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2021	FY2022	FY2023
(Manufacturing cont.) Manufacture of chemical and allied products	8,133	8,530	8,638
	4,191	4,346	4,298
Manufacture of petroleum products	1,056	1,105	1,150
	546	562	571
Manufacture of coal products	119	127	133
	60	67	69
Manufacture of rubber products	2,609	2,740	2,804
	1,428	1,446	1,434
Manufacture of leather tanning, leather products	1,084	1,130	1,221
	749	747	763
Manufacture of ceramic, stone and clay products	9,045	9,447	9,652
	5,030	5,135	5,088
Manufacture of iron and steel	5,810	6,414	6,705
	3,186	3,332	3,420
Manufacture of non-ferrous metals and products	3,066	3,410	3,341
	1,568	1,676	1,663
Manufacture of fabricated metal products	42,400	46,278	46,166
	22,790	23,561	23,283
Manufacture of machinery and equipment	29,211	31,615	31,295
	16,318	16,754	16,441

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2021	FY2022	FY2023
(Manufacturing cont.) Manufacture of industrial electrical apparatus	13,613 7,422	14,885 7,643	14,678 7,480
Manufacture of household electric appliances and electric bulbs	2,881 1,530	3,105 1,567	2,990 1,518
Manufacture of communication equipment	2,303 1,278	2,475 1,310	2,459 1,289
Manufacture of transportation equipment	12,138 6,471	12,240 6,580	12,894 6,608
Manufacture of physical and chemical instruments	3,042 1,619	3,216 1,657	3,141 1,641
Manufacture of optical instruments and apparatus	1,852 949	2,137 1,036	1,977 1,002
Manufacture of watches, clocks, clockwork- operated devices and parts	222 121	233 119	227 118
Other manufacturing industries	51,671 30,538	53,649 30,684	53,845 30,188
Wholesale trade	176,443 110,675	190,266 114,636	198,006 116,994
Retail trade	182,934 122,111	189,294 122,597	195,094 122,954
Eating and drinking services, hotels	75,042 53,830	82,561 55,708	78,529 51,806
Finance and insurance	33,431 23,635	34,755 24,208	34,506 24,041

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2021	FY2022	FY2023
Real estate	255,578 194,988	271,170 203,502	283,159 210,917
Transport, communications, and public services	76,743 46,376	80,302 47,707	84,777 49,369
Services	625,702 398,665	670,342 414,080	693,970 424,940
Others	56,921 40,637	60,133 42,151	62,175 43,129

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 is as follows.

Type	FY2021			FY2022			FY2023		
	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	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	2	1,080,418	Amount of income subject to special measure ¥4,547.4 billion
Tax credits	19	187,171	Amount of tax credits ¥943.7 billion	17	270,501	Amount of tax credits ¥1,328.9 billion	17	313,951	Amount of tax credits ¥1,733.8 billion
Special depreciation	28	42,912	Maximum amount of Special depreciation, etc. ¥829.9 billion	27	39,275	Maximum amount of Special depreciation, etc. ¥836.9 billion	26	37,432	Maximum amount of Special depreciation, etc. ¥828.0 billion
Reserve	11	3,675	Among included in deductible expenses ¥550.6 billion	11	3,887	Among included in deductible expenses ¥657.5 billion	10	3,639	Among included in deductible expenses ¥647.4 billion

(Notes) 1. 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.

2. The “FY2021” and “FY2022” columns show the totals for single corporations and consolidated corporations, respectively.

5. List of status of application of individual measures

The status of applications of individual measures 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.
4. The "FY2021" and "FY2022" columns show the totals for single corporations and consolidated corporations, respectively.

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					
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021		FY2022		FY2023							
Special corporation tax rate for SMEs, etc.	1,034,827	1,068,172	1,080,279	42,533 — —	44,020 — —	45,281 — —	Services 27.3%	Services 27.8%	Services 27.8%	Services 27.8%	Services 27.8%	Construction 18.7%	Construction 17.9%	Construction 18.0%	Real estate 14.6%	Real estate 14.9%	Real estate 15.2%	
Special credit for the amount of corporation tax in the case of conducting experiment and research		9,707	16,402	17,845	6,527	7,636	9,479	Manufacture of chemical and allied products	20.3%	Manufacture of transportation equipment	20.3%	Manufacture of transportation equipment	24.0%	Manufacture of transportation equipment	24.0%	Manufacture of transportation equipment	24.0%	
					1,890	1,889	2,419	Manufacture of transportation equipment	17.4%	Manufacture of chemical and allied products	17.0%	Manufacture of chemical and allied products	15.3%	Manufacture of chemical and allied products	15.3%			
					29.0%	24.7%	25.5%	Manufacture of machinery and equipment	9.0%	Other manufacturing industries	11.1%	Other manufacturing industries	13.1%	Other manufacturing industries	13.1%			
	(1) Tax credits for the amount of general experiment and research expenses	3,556	8,014	9,047	6,120	7,255	8,994	Manufacture of chemical and allied products	19.5%	Manufacture of transportation equipment	21.2%	Manufacture of transportation equipment	25.2%	Manufacture of transportation equipment	25.2%	Manufacture of transportation equipment	25.2%	
					1,881	1,849	2,374	Manufacture of transportation equipment	18.3%	Manufacture of chemical and allied products	16.4%	Manufacture of chemical and allied products	14.4%	Manufacture of chemical and allied products	14.4%			
					30.7%	25.5%	26.4%	Manufacture of machinery and equipment	9.2%	Other manufacturing industries	11.1%	Other manufacturing industries	13.1%	Other manufacturing industries	13.1%			
	(2) SMEs technology enhancement tax system	5,558	5,636	5,638	256	241	258	Manufacture of chemical and allied products	15.2%	Wholesale trade	15.0%	Manufacture of chemical and allied products	17.1%	Manufacture of chemical and allied products	17.1%	Manufacture of chemical and allied products	17.1%	
					16	14	20	Wholesale trade	13.4%	Manufacture of chemical and allied products	14.3%	Wholesale trade	13.5%	Wholesale trade	13.5%			
					6.4%	6.0%	7.6%	Other manufacturing industries	10.6%	Other manufacturing industries	9.9%	Manufacture of machinery and equipment	10.2%	Manufacture of machinery and equipment	10.2%			
	(3) Tax credits for the amount of special experiment and research expenses	593	2,752	3,120	151	141	226	Manufacture of chemical and allied products	61.9%	Manufacture of chemical and allied products	48.7%	Manufacture of chemical and allied products	48.3%	Manufacture of chemical and allied products	48.3%	Manufacture of chemical and allied products	48.3%	
					93	72	148	Other manufacturing industries	9.7%	Other manufacturing industries	10.4%	Other manufacturing industries	18.6%	Other manufacturing industries	18.6%			
					61.8%	51.1%	65.5%	Manufacture of transportation equipment	3.4%	Manufacture of transportation equipment	6.6%	Transport, communications, and public services	10.3%	Transport, communications, and public services	10.3%			
	(4) Tax credits for the case where the amount subject to adjustment exceeds the initially stated creditable tax amount		0	40		—	0		—	—	Wholesale trade	45.0%	Wholesale trade	45.0%	Wholesale trade	45.0%	Wholesale trade	45.0%
						—	0		—	—	Manufacture of chemical and allied products	25.0%	Manufacture of chemical and allied products	25.0%	Manufacture of chemical and allied products	25.0%		
						—	92.0%		—	—	Construction	5.0%	Construction	5.0%	Construction	5.0%		
	Special depreciation in the case of acquisition of machinery, etc. by SMEs, etc.	23,201	21,339	20,853	1,934	1,814	1,914	Transport, communications, and public services	25.3%	Transport, communications, and public services	23.2%	Transport, communications, and public services	23.8%	Transport, communications, and public services	23.8%	Transport, communications, and public services	23.8%	
67					62	58	Construction	13.1%	Construction	12.4%	Construction	11.4%	Construction	11.4%				
3.4%					3.4%	3.0%	Services	7.1%	Services	7.9%	Manufacture of fabricated metal products	7.2%	Manufacture of fabricated metal products	7.2%				
Special credit for the amount of corporation tax in the case of acquisition of machinery, etc. by SMEs, etc.	28,656	29,254	31,180	186	189	211	Transport, communications, and public services	19.2%	Transport, communications, and public services	17.9%	Transport, communications, and public services	17.9%	Transport, communications, and public services	17.9%	Transport, communications, and public services	17.9%		
				6	7	5	Services	14.7%	Services	13.5%	Services	12.8%	Services	12.8%				
				3.5%	3.7%	2.1%	Construction	12.3%	Construction	12.5%	Construction	11.6%	Construction	11.6%				
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	2	0	0	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			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					
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021		FY2022		FY2023	
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	13	8	6	5	1	3	Transport, communications, and public services	88.0%	Transport, communications, and public services	92.2%	Transport, communications, and public services	57.3%
				5	—	—	Services	12.0%	Services	7.5%	Services	42.7%
				99.8%	—	—	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	4	0	3	1	—	1	Construction	62.1%	—	—	Manufacture of food	68.2%
				—	—	—	Manufacture of food	18.4%	—	—	Real estate	19.7%
				—	—	—	Services	17.4%	—	—	Manufacture of textile products	12.1%
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in industrial innovation promotion areas in Okinawa	13	16	15	0	1	1	Transport, communications, and public services	35.4%	Transport, communications, and public services	60.9%	Transport, communications, and public services	49.9%
				0	1	1	Manufacture of food	26.4%	Wholesale trade	16.4%	Manufacture of food	18.1%
				96.3%	96.5%	96.0%	Manufacture of transportation equipment	15.4%	Manufacture of food	15.5%	Retail trade	9.8%
Special depreciation in the case of acquisition of industrial machinery, etc. in international logistics hub industry development zones in Okinawa	3	2	4	0	0	1	Manufacture of food	39.2%	Services	62.6%	Wholesale trade	81.1%
				—	—	—	Manufacture of fabricated metal products	33.0%	Newspaper publishers, publishers, except newspapers, and printing	37.4%	Services	12.5%
				—	—	—	Manufacture of textile products	27.7%	—	—	Manufacture of food	6.4%
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	27	12	11	2	1	3	Transport, communications, and public services	44.0%	Manufacture of food	35.6%	Transport, communications, and public services	88.7%
				2	1	3	Wholesale trade	19.4%	Manufacture of transportation equipment	32.9%	Services	5.2%
				90.7%	99.6%	100.0%	Manufacture of iron and steel	15.4%	Services	13.8%	Wholesale trade	2.4%
Special depreciation in the case of acquisition of industrial machinery, etc. in special zones for economic and financial revitalization in Okinawa	3	0	0	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	4	4	5	0	0	1	Manufacture of food	51.9%	Manufacture of ceramic, stone and clay products	56.5%	Manufacture of food	38.9%
				—	—	—	Manufacture of ceramic, stone and clay products	35.2%	Manufacture of food	43.5%	Manufacture of ceramic, stone and clay products	37.2%
				—	—	—	Finance and insurance	12.9%	—	—	Finance and insurance	17.6%
Special credit for the amount of corporation tax in the case of acquisition of industrial machinery, etc. in specified areas in Okinawa	39	48	37	2	3	1	Transport, communications, and public services	40.1%	Transport, communications, and public services	30.5%	Wholesale trade	29.4%
				2	2	1	Services	24.2%	Services	24.4%	Manufacture of food	23.3%
				79.2%	75.3%	81.0%	Manufacture of food	13.7%	Wholesale trade	18.3%	Transport, communications, and public services	19.3%
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	1	0	1	8	—	16	Real estate	100.0%	—	—	Real estate	100.0%
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Special depreciation in the case of acquisition of machinery, etc. in international strategic comprehensive special areas	3	0	1	2	—	0	Manufacture of fabricated metal products	87.9%	—	—	Manufacture of transportation equipment	100.0%
				—	—	—	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	7	4	3	36	0	3	Manufacture of iron and steel	83.8%	Manufacture of transportation equipment	61.6%	Manufacture of chemical and allied products	95.6%
				—	—	—	Manufacture of transportation equipment	6.2%	Manufacture of chemical and allied products	22.0%	Manufacture of transportation equipment	4.4%
				—	—	—	Manufacture of chemical and allied products	5.8%	Manufacture of fabricated metal products	16.4%	—	—

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						
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021		FY2022		FY2023		
Special depreciation in the case of acquisition of machinery, etc. for specified project in areas for promotion of regional economy advancement projects	143	141	106	270	253	158	Manufacture of chemical and allied products	18.4%	Manufacture of chemical and allied products	14.0%	Wholesale trade	13.4%	
				131	108	69	Other manufacturing industries	14.4%	Transport, communications, and public services	10.9%	Manufacture of food	11.8%	
				48.5%	42.6%	43.3%	Transport, communications, and public services	8.6%	Other manufacturing industries	10.9%	Manufacture of industrial electrical apparatus	10.2%	
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	223	222	198	91	86	80	Manufacture of chemical and allied products	19.3%	Manufacture of chemical and allied products	23.1%	Manufacture of chemical and allied products	17.6%	
				32	28	23	Manufacture of industrial electrical apparatus	16.3%	Other manufacturing industries	12.6%	Manufacture of machinery and equipment	14.3%	
				35.8%	32.3%	28.8%	Manufacture of food	13.2%	Manufacture of food	11.3%	Manufacture of industrial electrical apparatus	11.5%	
Special depreciation in the case of acquisition of specified buildings, etc. in local vitality improvement areas, etc.	7	5	10	4	3	14	Retail trade	57.0%	Wholesale trade	37.4%	Wholesale trade	63.5%	
				—	—	—	Services	17.7%	Manufacture of transportation equipment	35.0%	Manufacture of food	19.2%	
				—	—	—	Manufacture of fabricated metal products	10.4%	Construction	26.7%	Others	8.1%	
Special credit for the amount of corporation tax in the case of acquisition of specified buildings, etc. in local vitality improvement areas, etc.	19	29	25	13	9	6	Construction	35.6%	Manufacture of industrial electrical apparatus	37.7%	Manufacture of machinery and equipment	50.6%	
				12	9	6	Manufacture of ceramic, stone and clay products	28.0%	Manufacture of machinery and equipment	25.7%	Manufacture of rubber products	20.1%	
				95.7%	95.2%	95.8%	Wholesale trade	21.7%	Manufacture of chemical and allied products	13.9%	Manufacture of industrial electrical apparatus	10.6%	
Special credit for the amount of corporation tax in the case of increase in the number of employees in local vitality improvement areas, etc.	4	8	6	0	0	0	Services	83.5%	Services	74.6%	Services	78.2%	
				—	—	—	Manufacture of food	16.5%	Manufacture of food	10.6%	Manufacture of chemical and allied products	18.0%	
				—	—	—	—	—	Wholesale trade	7.7%	Construction	3.8%	
Special credit for the amount of corporation tax in the case of making donations related to projects using donations of certified local public entity	948	1,510	2,470	9	13	17	Services	22.7%	Services	22.1%	Services	19.4%	
				4	4	5	Construction	19.2%	Construction	17.5%	Construction	14.5%	
				39.7%	31.8%	30.1%	Finance and insurance	13.0%	Retail trade	8.6%	Other manufacturing industries	12.8%	
Special depreciation in the case of acquisition of specified facilities, etc. for business enhancement by SMEs, etc.	16,266	14,973	13,609	4,885	5,005	4,810	Construction	27.7%	Construction	25.2%	Construction	24.7%	
				170	142	186	Manufacture of fabricated metal products	10.8%	Manufacture of fabricated metal products	12.7%	Manufacture of fabricated metal products	12.4%	
				3.5%	2.8%	3.9%	Services	7.5%	Manufacture of machinery and equipment	7.9%	Manufacture of machinery and equipment	7.7%	
Special credit for the amount of corporation tax in the case of acquisition of specified facilities, etc. for business enhancement by SMEs, etc.	7,653	7,596	7,569	115	120	131	Construction	14.2%	Construction	14.7%	Construction	14.1%	
				6	6	9	Manufacture of fabricated metal products	10.1%	Manufacture of fabricated metal products	10.4%	Manufacture of fabricated metal products	11.4%	
				5.3%	4.8%	7.0%	Wholesale trade	8.9%	Wholesale trade	9.8%	Wholesale trade	9.7%	
Special credit for the amount of corporation tax in the case of increase in the amount of payment of salary, etc.	138,063	215,294	254,483	2,430	5,150	7,278	Services	33.7%	Services	27.5%	Services	25.1%	
				156	339	353	Construction	10.3%	Wholesale trade	10.7%	Wholesale trade	11.3%	
				6.4%	6.6%	4.9%	Retail trade	9.9%	Construction	8.2%	Retail trade	10.1%	
Special depreciation in the case of acquisition of certified facilities for use of specified advanced information and communication technologies	0	0	1	—	—	0	—	—	—	Construction	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	7	1	2	1	0	5	Transport, communications, and public services	91.3%	Transport, communications, and public services	100.0%	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			
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	
Special depreciation in the case of acquisition of facilities for business adaptation	0	3	2	—	12	0	— Others	93.7%	Manufacture of nonferrous metals and products	50.3%
				—	—	—	— Retail trade	5.5%	Wholesale trade	49.7%
				—	—	—	— Construction	0.9%	—	—
(1) Special deduction for the case of acquisition of facilities for business adaptation in terms of information technology	0	1	0	—	1	—	— Retail trade	100.0%	—	—
				—	—	—	— —	— —	—	—
				—	—	—	— —	— —	—	—
(2) Special deduction in the case of spending of expenses as deferred assets for business adaptation	0	0	0	—	—	—	— —	— —	—	—
				—	—	—	— —	— —	—	—
(3) Special deduction in the case of acquisition of facilities for streamlining, etc. of the production process, etc.	0	2	2	—	12	0	— Others	99.1%	Manufacture of nonferrous metals and products	50.3%
				—	—	—	— Construction	0.9%	Wholesale trade	49.7%
				—	—	—	— —	— —	—	—
Special credit for the amount of corporation tax in the case of acquisition of facilities for business adaptation	14	91	95	5	78	103	Finance and insurance	37.5%	Finance and insurance	14.5%
				5	40	69	Transport, communications, and public services	25.4%	Wholesale trade	14.2%
				99.3%	50.7%	66.8%	Real estate	18.2%	Manufacture of industrial electrical apparatus	9.9%
				4	32	1	Finance and insurance	45.7%	Wholesale trade	31.4%
				—	22	—	Transport, communications, and public services	31.0%	Finance and insurance	30.0%
(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	10	—	66.5%	—	Real estate	20.1%	Transport, communications, and public services	9.9%
				—	1	0	— Finance and insurance	98.6%	Services	100.0%
				—	—	—	— Manufacture of industrial electrical apparatus	0.8%	—	—
				—	—	—	— Services	0.5%	—	—
(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	—	—	—	—	—	—	—
				—	—	—	—	—	—	—
(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	84	1	45	102	Manufacture of industrial electrical apparatus	45.3%	Manufacture of industrial electrical apparatus	16.7%
				—	33	69	Manufacture of chemical and allied products	40.9%	Manufacture of chemical and allied products	13.6%
				—	74.0%	67.6%	Real estate	9.7%	Manufacture of pulp, paper and paper products	12.2%
Special depreciation for specified vessels	47	67	72	653	755	886	Transport, communications, and public services	71.8%	Transport, communications, and public services	62.9%
				365	319	421	Services	23.8%	Services	28.4%
				55.9%	42.2%	47.5%	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	6	0	1	3	—	0	Transport, communications, and public services	56.4%	—	Manufacture of chemical and allied products
				—	—	—	Manufacture of chemical and allied products	41.2%	—	—
				—	—	—	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	0	1	0	—	0	Manufacture of food	100.0%	—	Manufacture of fabricated metal products
				—	—	—	—	—	—	—
				—	—	—	—	—	—	—

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					
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023			
Special depreciation for specified facilities, etc. for business continuity enhancement	20	15	9	0 0 82.8%	0 0 96.8%	0 — —	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 bulbs Services	35.3% 25.0% 8.8%	Manufacture of food Manufacture of transportation equipment Wholesale trade	69.1% 9.6% 9.2%
Special depreciation for joint use facilities	0	1	0	— — —	0 — —	— — —	— — —	— — —	Others — —	100.0% — —	— — —	— — —
Special depreciation for assets for business activities for reduction of environmental burden, etc.	/	0	1	/	— — —	0 — —	/	— — —	— — —	Services — —	100.0% — —	— — —
Special depreciation for buildings, etc. for the hotel business on remote islands in Okinawa	1	1	4	0 — —	0 — —	1 — —	Real estate — —	100.0% — —	Eating and drinking services, hotels — —	100.0% — —	Eating and drinking services, hotels Real estate Services	87.8% 10.2% 2.0%
Additional depreciation for industrial development machinery, etc. in specified areas	139	155	187	17 10 61.4%	10 6 56.9%	16 10 59.4%	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%	Manufacture of industrial electrical apparatus Manufacture of chemical and allied products Manufacture of food	28.9% 13.7% 9.0%
(1) Additional depreciation of industry development machinery, etc. in underpopulated areas, etc.	31	82	121	1 1 86.4%	6 4 67.8%	12 9 68.6%	Real estate Manufacture of industrial electrical apparatus Services	29.6% 19.2% 16.9%	Manufacture of industrial electrical apparatus Manufacture of chemical and allied products Manufacture of fabricated metal products	33.2% 12.6% 12.1%	Manufacture of industrial electrical apparatus Manufacture of chemical and allied products Wholesale trade	37.7% 18.1% 9.6%
(2) Additional depreciation of industry development machinery, etc. in areas for implementation of peninsular areas development measures	69	58	59	6 5 78.6%	4 3 79.2%	4 3 77.7%	Manufacture of ceramic, stone and clay products Manufacture of machinery and equipment Manufacture of transportation equipment	27.6% 25.1% 10.7%	Manufacture of ceramic, stone and clay products Manufacture of machinery and equipment Manufacture of transportation equipment	30.8% 27.7% 9.8%	Manufacture of ceramic, stone and clay products Manufacture of machinery and equipment Services	32.7% 17.2% 12.9%
(3) Additional depreciation of industry development machinery, etc. in areas for implementation of remote islands development measures	7	12	6	0 — —	0 0 98.6%	0 — —	Manufacture of food Transport, communications, and public services Eating and drinking services, hotels	62.1% 18.4% 12.0%	Manufacture of food Eating and drinking services, hotels Wholesale trade	67.5% 13.9% 7.1%	Manufacture of food Eating and drinking services, hotels Services	83.3% 14.3% 2.4%
(4) Additional depreciation of industry development machinery, etc. in the Amami Islands	1	3	1	0 — —	0 — —	0 — —	Manufacture of food — —	100.0% — —	Manufacture of machinery and equipment Manufacture of food Services	71.3% 23.8% 4.9%	Services — —	100.0% — —
Special depreciation for medical equipment, etc.	563	545	526	25 12 46.5%	26 13 48.6%	24 11 46.3%	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%	Services Others Transport, communications, and public services	94.4% 3.2% 2.2%
Additional depreciation of machinery, etc. for promotion of business restructuring in the case of obtaining certification of business restructuring plan	3	5	2	1 — —	1 — —	0 — —	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%	Manufacture of food — —	100.0% — —
Additional depreciation of assets for export project	/	0	0	/	— — —	— — —	/	— — —	— — —	— — —	— — —	— — —

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					
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021		FY2022		FY2023	
Additional depreciation for specified buildings for urban renaissance	9	4	7	35 — —	29 — —	27 — —	Real estate Transport, communications, and public services Retail trade	76.0% 20.7% 2.9%	Real estate Transport, communications, and public services Services	81.2% 18.8% 0.0%	Real estate Transport, communications, and public services —	56.6% 43.4% —
Additional depreciation for buildings, etc. for warehousing use	17	13	15	3 2 90.0%	2 2 95.6%	2 2 96.7%	Transport, communications, and public services Manufacture of industrial electrical apparatus Services	97.0% 1.9% 1.2%	Transport, communications, and public services — —	100.0% — —	Transport, communications, and public services — —	100.0% — —
Special provisions for the calculation of the maximum depreciation amount where there is an unused amount of special depreciation	2,113	1,896	1,921	390 85 21.8%	426 164 38.6%	370 65 17.7%	Transport, communications, and public services Construction Wholesale trade	21.1% 18.7% 9.3%	Transport, communications, and public services Manufacture of transportation equipment Construction	20.8% 19.7% 16.5%	Construction Transport, communications, and public services Manufacture of fabricated metal products	19.5% 15.9% 8.9%
Special depreciation by reserve method (amount of shortfall in a special depreciation reserve)	108	104	97	51 41 81.1%	31 20 64.2%	54 38 70.1%	Eating and drinking services, hotels Wholesale trade Agriculture, forestry and fisheries	26.2% 23.7% 14.1%	Construction Agriculture, forestry and fisheries Manufacture of machinery and equipment	23.7% 21.6% 14.2%	Manufacture of pulp, paper and paper products Construction Others	32.0% 15.2% 13.7%
Reserve for loss on overseas investment, etc.	2	1	2	85 — —	259 — —	149 — —	Manufacture of nonferrous metals and products — —	100.0% — —	Manufacture of nonferrous metals and products — —	100.0% — —	Manufacture of nonferrous metals and products — —	100.0% — —
Reserve for loss on investment in SME's corporate restructuring	20	70	77	28 22 78.5%	124 51 41.2%	112 50 44.6%	Manufacture of industrial electrical apparatus Wholesale trade Retail trade	27.8% 22.5% 11.9%	Services Wholesale trade Construction	16.8% 16.2% 13.9%	Services Construction Real estate	19.6% 17.6% 16.9%
Reserve for dismantlement of nuclear power generation facilities	10	10	10	808 — —	846 — —	839 — —	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	0	0	1	— — —	— — —	92 — —	— — —	— — —	— — —	— — —	Transport, communications, and public services — —	100.0% — —
Extraordinary contingency reserve of insurance companies, etc.	56	64	69	2,079 2,035 97.9%	2,541 2,469 97.2%	2,457 2,389 97.2%	Finance and insurance Others Manufacture of household electric appliances and electric bulbs	72.5% 27.4% 0.1%	Finance and insurance Others Services	77.7% 22.3% 0.0%	Finance and insurance Others Services	77.3% 22.7% 0.0%
Extraordinary contingency reserve for nuclear insurance or earthquake insurance	11	12	14	1,842 1,842 100.0%	1,929 1,929 100.0%	2,001 2,001 100.0%	Finance and insurance — —	100.0% — —	Finance and insurance — —	100.0% — —	Finance and insurance — —	100.0% — —
Reserve for development of sites for Kansai International Airport	1	1	1	141 — —	134 — —	126 — —	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	1	— — —	— — —	4 — —	— — —	— — —	— — —	— — —	Transport, communications, and public services — —	100.0% — —

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					
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021		FY2022		FY2023	
Reserve for special repairs of specified vessels	468	473	447	69	73	68	Transport, communications, and public services	83.2%	Transport, communications, and public services	85.1%	Transport, communications, and public services	84.3%
				21	21	16	Agriculture, forestry and fisheries	10.7%	Agriculture, forestry and fisheries	10.8%	Agriculture, forestry and fisheries	10.9%
				30.0%	28.7%	24.1%	Wholesale trade	1.2%	Wholesale trade	1.0%	Wholesale trade	1.2%
Reserve for mine prospecting or reserve for overseas mine prospecting	19	19	16	207	404	379	Mining	66.6%	Mining	78.2%	Mining	76.8%
				205	402	378	Manufacture of nonferrous metals and products	21.5%	Manufacture of petroleum products	12.0%	Manufacture of petroleum products	11.9%
				99.0%	99.6%	99.7%	Manufacture of petroleum products	11.4%	Manufacture of nonferrous metals and products	9.7%	Manufacture of nonferrous metals and products	11.2%
Special deduction for expenses for prospecting for new mineral deposits or expenses for prospecting overseas for new mineral deposits	9	8	8	55	33	63	Mining	55.7%	Manufacture of nonferrous metals and products	82.2%	Manufacture of nonferrous metals and products	52.7%
				—	—	—	Manufacture of nonferrous metals and products	44.2%	Mining	11.9%	Mining	47.2%
				—	—	—	Manufacture of ceramic, stone and clay products	0.1%	Manufacture of chemical and allied products	5.3%	Manufacture of ceramic, stone and clay products	0.1%
Special provisions for taxation on revenue from Japanese vessels of corporations conducting international vessel operation business	5	5	4	711	818	692	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%
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Special provisions for taxation on certified corporations in international logistics hub industry development zones in Okinawa	1	3	2	1	2	2	Transport, communications, and public services	100.0%	Wholesale trade	70.6%	Transport, communications, and public services	96.3%
				—	—	—	—	—	Transport, communications, and public services	29.4%	Wholesale trade	3.7%
				—	—	—	—	—	—	—	—	—
Special provisions for taxation on certified corporations in special zones for economic and financial revitalization in Okinawa	3	2	3	1	1	1	Eating and drinking services, hotels	66.4%	Eating and drinking services, hotels	86.8%	Eating and drinking services, hotels	51.0%
				—	—	—	Services	23.6%	Services	13.2%	Services	49.0%
				—	—	—	Newspaper publishers, publishers, except newspapers, and printing	9.9%	—	—	—	—
Special provisions for taxation on designated corporations in national strategic special zones	2	1	1	0	0	0	Manufacture of communication equipment	57.4%	Services	100.0%	Services	100.0%
				—	—	—	Services	42.6%	—	—	—	—
				—	—	—	—	—	—	—	—	—
Reserve for agricultural management framework reinforcement	2,900	3,056	3,001	227	247	247	Agriculture, forestry and fisheries	97.7%	Agriculture, forestry and fisheries	98.6%	Agriculture, forestry and fisheries	99.6%
				10	10	10	Manufacture of food	0.8%	Manufacture of food	0.6%	Manufacture of food	0.3%
				4.5%	4.2%	3.9%	Other manufacturing industries	0.6%	Other manufacturing industries	0.2%	Wholesale trade	0.1%
Special provisions for taxation in the case of acquisition of agricultural land, etc.	2,126	2,072	2,193	171	173	186	Agriculture, forestry and fisheries	98.3%	Agriculture, forestry and fisheries	98.4%	Agriculture, forestry and fisheries	99.3%
				9	9	9	Manufacture of food	0.6%	Others	0.5%	Manufacture of food	0.6%
				5.2%	5.3%	4.7%	Wholesale trade	0.2%	Manufacture of food	0.3%	Others	0.0%
Special provisions for taxation in the case of acquisition of substitute assets through expropriation, etc.	304	258	269	1,695	1,150	1,339	Transport, communications, and public services	52.9%	Transport, communications, and public services	56.0%	Transport, communications, and public services	46.3%
				962	675	843	Real estate	14.7%	Real estate	14.7%	Real estate	30.8%
				56.8%	58.7%	62.9%	Services	6.1%	Services	4.2%	Manufacture of transportation equipment	3.6%
Special provisions for taxation in the case of acquisition of assets through substitution of land, etc.	194	173	260	761	1,725	3,355	Finance and insurance	34.0%	Transport, communications, and public services	46.2%	Real estate	60.0%
				480	1,325	2,133	Real estate	18.6%	Real estate	13.3%	Transport, communications, and public services	19.8%
				63.1%	76.8%	63.6%	Transport, communications, and public services	10.6%	Services	12.0%	Finance and insurance	7.0%

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						
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021		FY2022		FY2023		
Special deduction for income in the case of expropriation or substitution of land, etc.	2,169	2,077	1,975	328	315	325	Real estate	22.3%	Real estate	23.3%	Real estate	26.5%	
				7	7	6	Services	14.9%	Services	14.1%	Services	14.2%	
				2.0%	2.1%	1.9%	Retail trade	11.1%	Retail trade	12.5%	Retail trade	10.6%	
Special deduction for taxable income in the case of transfer of land, etc. for specified land readjustment project, etc.	34	36	26	2	2	2	Construction	20.0%	Construction	23.0%	Services	49.1%	
				2	2	1	Retail trade	19.7%	Real estate	21.9%	Construction	14.4%	
				76.9%	73.2%	82.5%	Services	16.9%	Finance and insurance	18.2%	Real estate	13.7%	
Special deduction for taxable income in the case of transfer of land, etc. for specified residential area development project, etc.	52	38	43	5	4	4	Real estate	17.6%	Real estate	19.6%	Finance and insurance	21.3%	
				2	2	2	Construction	17.4%	Finance and insurance	15.2%	Real estate	17.8%	
				31.6%	41.5%	37.7%	Services	13.8%	Services	11.3%	Wholesale trade	14.5%	
Special deduction for taxable income in the case of transfer of cropland, etc. for rationalization, etc. of cropland holding	8	5	14	0	0	0	Agriculture, forestry and fisheries	64.5%	Agriculture, forestry and fisheries	100.0%	Agriculture, forestry and fisheries	100.0%	
				—	—	0	Construction	25.2%	—	—	—	—	
				—	—	97.7%	Wholesale trade	7.5%	—	—	—	—	
Special deduction for income from specified land, etc. owned for long term	51	54	56	4	4	4	Real estate	43.0%	Real estate	61.4%	Real estate	54.7%	
				1	1	1	Services	16.7%	Construction	10.8%	Services	12.7%	
				26.9%	26.3%	24.0%	Wholesale trade	11.0%	Services	6.8%	Wholesale trade	9.8%	
Special provisions for taxation in the case of replacement by purchase of specified assets	(1) Replacement of buildings, etc. in the areas suffering aircraft noise with those outside such areas	2	0	2	5,343	5,364	5,542	Real estate	37.8%	Real estate	27.5%	Real estate	44.2%
					1,607	1,409	1,842	Transport, communications, and public services	14.2%	Transport, communications, and public services	15.5%	Manufacture of machinery and equipment	9.8%
					30.1%	26.3%	33.2%	Finance and insurance	8.2%	Manufacture of machinery and equipment	8.4%	Transport, communications, and public services	8.0%
	(2) 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	9	23	16	381	167	119	Construction	85.2%	—	—	Services	95.6%
					—	—	—	Wholesale trade	14.8%	—	—	Real estate	4.4%
					—	—	—	—	—	—	—	—	—
	(3) 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	777	870	857	4,194	4,311	4,894	Eating and drinking services, hotels	64.8%	Real estate	77.2%	Real estate	86.8%
					1,322	1,224	1,834	Real estate	24.8%	Finance and insurance	13.9%	Transport, communications, and public services	5.1%
					31.5%	28.4%	37.5%	Transport, communications, and public services	9.5%	Manufacture of machinery and equipment	2.9%	Construction	4.7%
	(4) Replacement of Japanese vessels	19	22	24	54	57	39	Real estate	40.1%	Real estate	26.7%	Real estate	44.2%
					48	45	29	Transport, communications, and public services	14.6%	Transport, communications, and public services	16.9%	Manufacture of machinery and equipment	10.3%
					88.5%	79.2%	74.7%	Finance and insurance	9.6%	Manufacture of machinery and equipment	10.3%	Transport, communications, and public services	7.6%
	(5) Replacement using a special account established in the case where special taxation measures have been applied due to the establishment of the special account	133	90	103	464	504	417	Transport, communications, and public services	89.7%	Transport, communications, and public services	88.4%	Transport, communications, and public services	89.2%
252					360	260	Construction	7.3%	Manufacture of transportation equipment	10.6%	Wholesale trade	5.3%	
54.4%					71.6%	62.3%	Manufacture of transportation equipment	2.8%	Services	1.0%	Manufacture of transportation equipment	3.3%	
(6) 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	45	47	61	464	504	417	Real estate	39.1%	Real estate	32.1%	Real estate	35.6%	
				252	360	260	Retail trade	26.1%	Manufacture of rubber products	15.8%	Services	16.0%	
				54.4%	71.6%	62.3%	Finance and insurance	7.6%	Manufacture of transportation equipment	15.3%	Wholesale trade	12.5%	

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		
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023
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 the calculation of income of collaborative innovation partnership	11	13	10	6 6 100.0%	10 10 99.8%	16 — —	Others 87.1% Services 10.9% Retail trade 1.8%	Others 72.6% Services 23.3% Retail trade 3.3%	Others 85.9% Services 12.5% Retail trade 1.5%
Special provisions for inclusion in deductible expenses of obligatory contributions, etc. to specified funds	257,711	275,691	286,373	3,144 243 7.7%	2,937 99 3.4%	2,998 116 3.9%	Services 24.1% Construction 20.8% Finance and insurance 11.2%	Services 26.7% Construction 21.7% Real estate 11.4%	Services 26.7% Construction 21.7% Real estate 11.6%
Special provisions for inclusion in deductible expenses of performance-based salary to officers of specified investment management business operator	0	0	0	— — —	— — —	— — —	— — —	— — —	— — —
Special provisions for inclusion in deductible expenses of deemed donations of approved corporations engaging in specified non-profit activities	95	97	98	3 1 44.4%	3 1 45.8%	4 2 52.9%	Services 52.8% Others 36.9% Retail trade 5.1%	Services 58.7% Others 30.5% Retail trade 6.1%	Others 47.5% Services 45.9% Retail trade 4.9%
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	19,514	22,302	22,780	105 23 22.2%	139 40 29.1%	89 16 18.1%	Services 21.3% Finance and insurance 10.3% Retail trade 10.0%	Services 22.3% Retail trade 13.9% Wholesale trade 9.6%	Services 24.9% Retail trade 10.7% Wholesale trade 10.2%
Special provisions for inclusion in deductible expenses of net loss of certified corporations for business adaptation	2	119	166	485 — —	1,368 1,108 81.0%	3,384 2,934 86.7%	Other manufacturing industries 96.3% Services 3.7% — Retail trade	Transport, communications, and public services 69.3% Services 16.8% Others 5.9%	Transport, communications, and public services 80.6% Services 7.2% Others 2.6%
Special provisions for the period of carryover of net loss of Banks' Shareholdings Purchase Corporation	/	0	0	/	— — —	— — —	/	— — —	— — —
Special provisions for inclusion in deductible expenses of net loss of Banks' Shareholdings Purchase Corporation	/	0	0	/	— — —	— — —	/	— — —	— — —
Special provisions for taxation in the case of acquisition of shares of special business operator developing new business as specified business activities (special provisions for taxation in the case of investment in special business operator developing new business as specified business activities)	46	52	43	88 57 65.2%	131 80 61.0%	84 64 76.7%	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%	Transport, communications, and public services 33.8% Finance and insurance 15.7% Manufacture of chemical and allied products 14.9%
Special provisions for the calculation of income from medical service fee under social insurance system	50	69	58	4 2 41.2%	5 2 29.9%	4 2 41.5%	Services 82.2% Others 17.8% —	Services 89.6% Others 10.4% —	Services 90.4% Others 9.6% —

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type			
	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	FY2021	FY2022	FY2023	
Special provisions for the corporation tax rate on specified medical corporations	195	176	139	404	338	193	Services	97.0%	Services	98.6%
				119	89	55	Others	3.0%	Others	1.4%
				29.3%	26.3%	28.3%	-	-	-	-
Special provisions for taxation on income from selling beef cattle of corporation qualified to own cropland	2,021	1,930	1,765	362	287	225	Agriculture, forestry and fisheries	97.3%	Agriculture, forestry and fisheries	99.2%
				48	46	42	Manufacture of food	1.4%	Others	0.6%
				13.4%	15.9%	18.8%	Others	0.7%	Manufacture of food	0.2%
Special provisions for taxation on subsidy or compensation for change or discontinuation of business	2	2	0	0	1	-	Agriculture, forestry and fisheries	100.0%	Construction	-
				-	-	-	-	-	Agriculture, forestry and fisheries	-
				-	-	-	-	-	-	-
Special provisions for inclusion in deductible expenses of acquisition value of small-value depreciable assets of SMEs, etc.	665,130	653,858	657,884	3,751	3,636	3,728	Services	33.1%	Services	32.8%
				0	0	0	Construction	16.5%	Construction	16.5%
				0.0%	0.0%	0.0%	Retail trade	8.2%	Wholesale trade	8.0%
Special provisions for exclusion from gross profits of dividends received, etc. from distribution of revenue from specified stock investment trust	5,285	6,022	6,627	9,001	11,710	13,080	Finance and insurance	97.3%	Finance and insurance	98.1%
				8,727	11,356	12,717	Others	1.4%	Others	1.1%
				97.0%	97.0%	97.2%	Manufacture of household electric appliances and electric bulbs	0.5%	Real estate	0.2%
Special provisions for exclusion from gross profits of dividends received, etc. of insurance company	34	47	40	1,737	2,125	2,241	Finance and insurance	97.3%	Finance and insurance	100.0%
				1,724	2,091	2,202	Manufacture of household electric appliances and electric bulbs	2.6%	Services	-
				99.2%	98.4%	98.2%	Services	0.1%	Wholesale trade	-
Special provisions for taxation on specified purpose companies	514	580	660	6,018	6,855	9,869	Finance and insurance	89.6%	Finance and insurance	91.5%
				2,559	1,849	2,632	Real estate	8.4%	Others	6.7%
				42.5%	27.0%	26.7%	Others	2.0%	Real estate	1.8%
Special provisions for taxation on investment corporations	210	222	232	7,995	7,546	8,110	Finance and insurance	97.4%	Finance and insurance	93.9%
				3,384	2,672	2,745	Real estate	2.4%	Real estate	5.8%
				42.3%	35.4%	33.8%	Others	0.3%	Others	0.3%
Special provisions for taxation on trustee corporation related to specified purpose trust	0	0	0	-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-
Special provisions for taxation on trustee corporation related to specified investment trust	0	0	0	-	-	-	-	-	-	-
				-	-	-	-	-	-	-
				-	-	-	-	-	-	-