

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

**(Submitted to the 221st 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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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, 2025.
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 2025 and processed by the tax office, etc., for the business year that ended within the period from April 1, 2024, to March 31, 2025. The columns "FY2022" and "FY2023" in the table indicate 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, 2024, to March 31, 2025, 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, 2024, to March 31, 2025, the number of corporations that submitted statements of amounts under special measures was 1,517,466, and the total number of cases under special measures was 2,513,286 for 76 corporation tax-related special measures.

(Reference) The number of corporations under special measures, etc. for the business year that ended within the period from April 1, 2023, to March 31, 2024

- Number of corporations that submitted statements of amounts under special measures: 1,483,298

- Total number of cases under special measures: 2,418,094 for 78 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)		
	FY2022	FY2023	FY2024
¥10 million or less	1,903,111	1,957,174	2,039,658
	1,230,308	1,247,238	1,280,036
¥30 million or less	266,678	274,572	281,189
	137,790	139,201	139,262
¥50 million or less	95,351	98,299	100,485
	49,133	49,845	50,034
¥100 million or less	66,796	70,489	73,145
	34,359	35,931	36,666
¥300 million or less	4,134	4,665	5,032
	2,872	3,216	3,360
¥500 million or less	3,006	3,369	3,635
	2,049	2,260	2,359
¥1 billion or less	1,549	1,691	1,755
	1,021	1,119	1,127
¥10 billion or less	4,768	5,210	5,568
	2,943	3,238	3,311
More than ¥10 billion	2,442	2,625	2,819
	1,160	1,250	1,311
Consolidated corporations	984		
	521		
Total	2,348,819	2,418,094	2,513,286
	1,462,156	1,483,298	1,517,466

Income class	Number of cases (upper line) Number of corporations (lower line)		
	FY2022	FY2023	FY2024
¥0 or net loss	430,487	437,536	439,526
	380,276	386,188	388,282
¥1 million or less	384,325	385,490	392,032
	279,284	277,842	279,909
¥8 million or less	745,756	756,399	786,764
	441,975	440,167	451,279
¥10 million or less	89,113	92,517	97,960
	45,857	46,941	49,076
¥50 million or less	463,986	491,339	522,694
	216,739	226,644	236,885
¥100 million or less	104,803	111,925	119,619
	43,923	46,327	48,828
¥1 billion or less	117,113	128,381	138,440
	47,589	51,988	55,249
¥10 billion or less	10,702	12,626	14,134
	5,311	6,354	7,027
More than ¥10 billion	1,550	1,881	2,117
	681	847	931
Consolidated corporations	984		
	521		
Total	2,348,819	2,418,094	2,513,286
	1,462,156	1,483,298	1,517,466

### 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 is as follows.

(Note) The “FY2022” column indicates the total for single corporations and consolidated corporations.

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2022	FY2023	FY2024
Agriculture, forestry and fisheries	45,136	46,437	51,826
	24,700	24,889	26,076
Mining	3,046	2,990	3,035
	1,586	1,551	1,516
Construction	436,122	449,204	468,802
	253,744	256,482	261,339
Manufacturing	285,692	289,247	289,436
	157,537	156,226	153,985
Manufacture of food	32,877	35,324	36,647
	18,813	19,388	19,429
Manufacture of textile products	14,267	14,937	15,392
	9,109	9,027	9,112
Manufacture of lumber and wood products, except furniture	7,644	7,450	7,123
	4,203	4,119	3,999
Manufacture of furniture and fixtures	5,881	5,982	6,088
	3,573	3,563	3,499
Manufacture of pulp, paper and paper products	5,434	5,630	5,659
	3,021	3,008	2,968
Newspaper publishers, publishers, except newspapers, and printing	16,853	16,608	16,042
	10,596	10,247	9,796

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2022	FY2023	FY2024
(Manufacturing cont.) Manufacture of chemical and allied products	8,530 4,346	8,638 4,298	8,877 4,310
Manufacture of petroleum products	1,105	1,150	1,193
	562	571	579
Manufacture of coal products	127	133	128
	67	69	69
Manufacture of rubber products	2,740	2,804	2,822
	1,446	1,434	1,438
Manufacture of leather tanning, leather products	1,130	1,221	1,198
	747	763	737
Manufacture of ceramic, stone and clay products	9,447	9,652	9,937
	5,135	5,088	5,138
Manufacture of iron and steel	6,414	6,705	6,785
	3,332	3,420	3,376
Manufacture of nonferrous metals and products	3,410	3,341	3,352
	1,676	1,663	1,654
Manufacture of fabricated metal products	46,278	46,166	44,878
	23,561	23,283	22,654
Manufacture of machinery and equipment	31,615	31,295	30,900
	16,754	16,441	16,039

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2022	FY2023	FY2024
(Manufacturing cont.)			
Manufacture of industrial electrical apparatus	14,885 7,643	14,678 7,480	14,548 7,449
Manufacture of household electric appliances and electric bulbs	3,105 1,567	2,990 1,518	2,835 1,449
Manufacture of communication equipment	2,475 1,310	2,459 1,289	2,360 1,247
Manufacture of transportation equipment	12,240 6,580	12,894 6,608	13,246 6,625
Manufacture of physical and chemical instruments	3,216 1,657	3,141 1,641	3,217 1,612
Manufacture of optical instruments and apparatus	2,137 1,036	1,977 1,002	1,916 964
Manufacture of watches, clocks, clockwork-operated devices and parts	233 119	227 118	230 125
Other manufacturing industries	53,649 30,684	53,845 30,188	54,063 29,717
Wholesale trade	190,266 114,636	198,006 116,994	203,076 118,854
Retail trade	189,294 122,597	195,094 122,954	199,683 123,293
Eating and drinking services, hotels	82,561 55,708	78,529 51,806	85,158 54,634
Finance and insurance	34,755 24,208	34,506 24,041	35,562 24,435

Business type	Number of cases (upper line) Number of corporations (lower line)		
	FY2022	FY2023	FY2024
Real estate	271,170 203,502	283,159 210,917	296,440 218,587
Transport, communications, and public services	80,302 47,707	84,777 49,369	91,610 51,418
Services	670,342 414,080	693,970 424,940	722,872 438,509
Others	60,133 42,151	62,175 43,129	65,786 44,820

#### 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	FY2022			FY2023			FY2024		
	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	1,068,348	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	2	1,111,078	Amount of income subject to special measure ¥4,726.7 billion
Tax credits	17	270,501	Amount of tax credits ¥1,328.9 billion	17	313,951	Amount of tax credits ¥1,733.8 billion	17	357,949	Amount of tax credits ¥2,016.4 billion
Special depreciation	27	39,275	Maximum amount of special depreciation, etc. ¥836.9 billion	26	37,432	Maximum amount of special depreciation, etc. ¥828 billion	26	36,391	Maximum amount of special depreciation, etc. ¥888.9 billion
Reserve	11	3,887	Amount included in deductible expenses ¥657.5 billion	10	3,639	Amount included in deductible expenses ¥647.4 billion	9	4,682	Amount included in deductible expenses ¥606.7 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 "FY2022" column indicates the total for single corporations and consolidated corporations.

## 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 "FY2022" column indicates the total for single corporations and consolidated corporations.

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type																	
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022		FY2023		FY2024													
Special corporation tax rate for SMEs, etc.	1,068,172	1,080,279	1,110,966	44,020	45,281	47,129	Services	27.8%	Services	27.8%	Services	27.5%	Construction	17.9%	Construction	18.0%	Construction	18.4%	Real estate	14.9%	Real estate	15.2%	Real estate	15.3%
Special credit for the amount of corporation tax in the case of conducting experiment and research	16,402	17,845	18,412	7,636	9,479	10,069	Manufacture of transportation equipment	20.3%	Manufacture of transportation equipment	24.0%	Manufacture of transportation equipment	24.7%	Manufacture of chemical and allied products	17.0%	Manufacture of chemical and allied products	15.3%	Manufacture of chemical and allied products	14.6%	Other manufacturing industries	11.1%	Other manufacturing industries	13.1%	Other manufacturing industries	12.3%
(1) Tax credits for the amount of general experiment and research expenses	8,014	9,047	9,283	7,255	8,994	9,586	Manufacture of transportation equipment	21.2%	Manufacture of transportation equipment	25.2%	Manufacture of transportation equipment	25.8%	Manufacture of chemical and allied products	16.4%	Manufacture of chemical and allied products	14.4%	Manufacture of chemical and allied products	13.9%	Other manufacturing industries	11.1%	Other manufacturing industries	13.1%	Other manufacturing industries	12.1%
(2) SMEs technology enhancement tax system	5,636	5,638	5,653	241	258	254	Wholesale trade	15.0%	Manufacture of chemical and allied products	17.1%	Manufacture of chemical and allied products	15.4%	Manufacture of chemical and allied products	14.3%	Wholesale trade	13.5%	Wholesale trade	13.2%	Other manufacturing industries	9.9%	Manufacture of machinery and equipment	10.2%	Services	10.2%
(3) Tax credits for the amount of special experiment and research expenses	2,752	3,120	3,398	141	226	223	Manufacture of chemical and allied products	48.7%	Manufacture of chemical and allied products	48.3%	Manufacture of chemical and allied products	43.1%	Other manufacturing industries	10.4%	Other manufacturing industries	18.6%	Other manufacturing industries	22.0%	Manufacture of transportation equipment	6.6%	Transport, communications, and public services	10.3%	Transport, communications, and public services	7.1%
(4) Tax credits for the case where the amount subject to adjustment exceeds the initially stated creditable tax amount	0	40	78	—	0	7	—	—	Wholesale trade	45.0%	Manufacture of chemical and allied products	90.7%	—	—	Manufacture of chemical and allied products	25.0%	Wholesale trade	8.0%	—	—	—	—	—	—
Special depreciation in the case of acquisition of machinery, etc. by SMEs, etc.	21,339	20,853	20,696	1,814	1,914	1,987	Transport, communications, and public services	23.2%	Transport, communications, and public services	23.8%	Transport, communications, and public services	23.6%	Construction	12.4%	Construction	11.4%	Construction	11.2%	Services	7.9%	Manufacture of fabricated metal products	7.2%	Manufacture of food	8.0%
Special credit for the amount of corporation tax in the case of acquisition of machinery, etc. by SMEs, etc.	29,254	31,180	33,782	189	211	239	Transport, communications, and public services	17.9%	Transport, communications, and public services	17.9%	Transport, communications, and public services	19.7%	Services	13.5%	Services	12.8%	Services	12.9%	Construction	12.5%	Construction	11.6%	Construction	12.0%
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	2	0	2	0	—	0	Real estate	54.9%	—	—	Eating and drinking services, hotels	91.5%	Eating and drinking services, hotels	45.1%	—	—	Services	8.5%	—	—	—	—	—	—

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022		FY2023		FY2024	
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	8	6	5	1	3	1	Transport, communications, and public services	92.2%	Transport, communications, and public services	57.3%	Services	50.9%
				—	—	—	Services	7.5%	Services	42.7%	Transport, communications, and public services	49.1%
				—	—	—	Real estate	0.2%	—	—	—	—
Special depreciation in the case of acquisition of industrial machinery, etc. in industrial innovation promotion areas in Okinawa	0	3	1	—	1	0	—	—	Manufacture of food	68.2%	Manufacture of transportation equipment	100.0%
				—	—	—	—	—	Real estate	19.7%	—	—
				—	—	—	—	—	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	16	15	20	1	1	3	Transport, communications, and public services	60.9%	Transport, communications, and public services	49.9%	Transport, communications, and public services	69.3%
				1	1	3	Wholesale trade	16.4%	Manufacture of food	18.1%	Manufacture of ceramic, stone and clay products	16.7%
				96.5%	96.0%	96.3%	Manufacture of food	15.5%	Retail trade	9.8%	Manufacture of food	4.7%
Special depreciation in the case of acquisition of industrial machinery, etc. in international logistics hub industry development zones in Okinawa	2	4	1	0	1	0	Services	62.6%	Wholesale trade	81.1%	Services	100.0%
				—	—	—	Newspaper publishers, publishers, except newspapers, and printing	37.4%	Services	12.5%	—	—
				—	—	—	—	—	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	12	11	7	1	3	2	Manufacture of food	35.6%	Transport, communications, and public services	88.7%	Other manufacturing industries	82.5%
				1	3	—	Manufacture of transportation equipment	32.9%	Services	5.2%	Manufacture of food	7.2%
				99.6%	100.0%	—	Services	13.8%	Wholesale trade	2.4%	Manufacture of industrial electrical apparatus	5.7%
Special depreciation in the case of acquisition of industrial machinery, etc. in special zones for economic and financial revitalization in Okinawa	0	0	1	—	—	0	—	—	—	—	Real estate	100.0%
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
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	5	2	0	1	0	Manufacture of ceramic, stone and clay products	56.5%	Manufacture of food	38.9%	Manufacture of ceramic, stone and clay products	72.9%
				—	—	—	Manufacture of food	43.5%	Manufacture of ceramic, stone and clay products	37.2%	Manufacture of food	27.1%
				—	—	—	—	—	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	48	37	26	3	1	2	Transport, communications, and public services	30.5%	Wholesale trade	29.4%	Transport, communications, and public services	51.9%
				2	1	2	Services	24.4%	Manufacture of food	23.3%	Services	22.8%
				75.3%	81.0%	92.7%	Wholesale trade	18.3%	Transport, communications, and public services	19.3%	Manufacture of food	19.6%
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	—	16	—	—	—	Real estate	100.0%	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Special depreciation in the case of acquisition of machinery, etc. in international strategic comprehensive special areas	0	1	0	—	0	—	—	—	Manufacture of transportation equipment	100.0%	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Special credit for the amount of corporation tax in the case of acquisition of machinery, etc. in international strategic comprehensive special areas	4	3	3	0	3	1	Manufacture of transportation equipment	61.6%	Manufacture of chemical and allied products	95.6%	Manufacture of transportation equipment	41.9%
				—	—	—	Manufacture of chemical and allied products	22.0%	Manufacture of transportation equipment	4.4%	Services	33.4%
				—	—	—	Manufacture of fabricated metal products	16.4%	—	—	Manufacture of chemical and allied products	24.7%

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022		FY2023		FY2024	
Special depreciation in the case of acquisition of machinery, etc. for specified project in areas for promotion of regional economy advancement projects	141	106	95	253	158	182	Manufacture of chemical and allied products	14.0%	Wholesale trade	13.4%	Manufacture of food	14.3%
				108	69	76	Transport, communications, and public services	10.9%	Manufacture of food	11.8%	Other manufacturing industries	10.0%
				42.6%	43.3%	41.9%	Other manufacturing industries	10.9%	Manufacture of industrial electrical apparatus	10.2%	Transport, communications, and public services	10.0%
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	222	198	174	86	80	90	Manufacture of chemical and allied products	23.1%	Manufacture of chemical and allied products	17.6%	Manufacture of chemical and allied products	27.3%
				28	23	26	Other manufacturing industries	12.6%	Manufacture of machinery and equipment	14.3%	Manufacture of industrial electrical apparatus	10.5%
				32.3%	28.8%	29.4%	Manufacture of food	11.3%	Manufacture of industrial electrical apparatus	11.5%	Transport, communications, and public services	6.2%
Special depreciation in the case of acquisition of specified buildings, etc. in local vitality improvement areas, etc.	5	10	10	3	14	3	Wholesale trade	37.4%	Wholesale trade	63.5%	Services	34.6%
				—	—	—	Manufacture of transportation equipment	35.0%	Manufacture of food	19.2%	Manufacture of machinery and equipment	31.6%
				—	—	—	Construction	26.7%	Others	8.1%	Wholesale trade	17.1%
Special credit for the amount of corporation tax in the case of acquisition of specified buildings, etc. in local vitality improvement areas, etc.	29	25	26	9	6	14	Manufacture of industrial electrical apparatus	37.7%	Manufacture of machinery and equipment	50.6%	Manufacture of chemical and allied products	32.9%
				9	6	13	Manufacture of machinery and equipment	25.7%	Manufacture of rubber products	20.1%	Services	16.5%
				95.2%	95.8%	96.0%	Manufacture of chemical and allied products	13.9%	Manufacture of industrial electrical apparatus	10.6%	Construction	15.0%
Special credit for the amount of corporation tax in the case of increase in the number of employees in local vitality improvement areas, etc.	8	6	7	0	0	0	Services	74.6%	Services	78.2%	Manufacture of food	87.1%
				—	—	—	Manufacture of food	10.6%	Manufacture of chemical and allied products	18.0%	Services	5.4%
				—	—	—	Wholesale trade	7.7%	Construction	3.8%	Other manufacturing industries	5.4%
Special credit for the amount of corporation tax in the case of making donations related to projects using donations of certified local public entity	1,510	2,470	3,506	13	17	29	Services	22.1%	Services	19.4%	Transport, communications, and public services	17.6%
				4	5	12	Construction	17.5%	Construction	14.5%	Services	14.8%
				31.8%	30.1%	41.3%	Retail trade	8.6%	Other manufacturing industries	12.8%	Wholesale trade	10.7%
Special depreciation in the case of acquisition of specified facilities, etc. for business enhancement by SMEs, etc.	14,973	13,609	12,891	5,005	4,810	4,792	Construction	25.2%	Construction	24.7%	Construction	25.1%
				142	186	268	Manufacture of fabricated metal products	12.7%	Manufacture of fabricated metal products	12.4%	Manufacture of fabricated metal products	10.7%
				2.8%	3.9%	5.6%	Manufacture of machinery and equipment	7.9%	Manufacture of machinery and equipment	7.7%	Services	8.8%
Special credit for the amount of corporation tax in the case of acquisition of specified facilities, etc. for business enhancement by SMEs, etc.	7,596	7,569	7,667	120	131	138	Construction	14.7%	Construction	14.1%	Construction	14.9%
				6	9	7	Manufacture of fabricated metal products	10.4%	Manufacture of fabricated metal products	11.4%	Manufacture of fabricated metal products	11.7%
				4.8%	7.0%	4.8%	Wholesale trade	9.8%	Wholesale trade	9.7%	Wholesale trade	10.6%
Special credit for the amount of corporation tax in the case of increase in the amount of payment of salary, etc.	215,294	254,483	294,287	5,150	7,278	9,560	Services	27.5%	Services	25.1%	Services	20.7%
				339	353	594	Wholesale trade	10.7%	Wholesale trade	11.3%	Construction	11.4%
				6.6%	4.9%	6.2%	Construction	8.2%	Retail trade	10.1%	Wholesale trade	9.5%
Special depreciation in the case of acquisition of certified facilities for use of specified advanced information and communication technologies	0	1	0	—	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	1	2	1	0	5	1	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024			
Special depreciation in the case of acquisition of facilities for business adaptation	3	2	1	12	0	0	Others	93.7%	Manufacture of nonferrous metals and products	50.3%	Wholesale trade	100.0%
				—	—	—	Retail trade	5.5%	Wholesale trade	49.7%	—	—
				—	—	—	Construction	0.9%	—	—	—	—
(1) Special depreciation for the case of acquisition of facilities for business adaptation in terms of information technology	1	0	0	1	—	—	Retail trade	100.0%	—	—	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
(2) Special depreciation in the case of spending of expenses as deferred assets for business adaptation	0	0	0	—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
(3) Special depreciation in the case of acquisition of facilities for streamlining of the production process, etc.	2	2	1	12	0	0	Others	99.1%	Manufacture of nonferrous metals and products	50.3%	Wholesale trade	100.0%
				—	—	—	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	91	95	22	78	103	15	Finance and insurance	14.5%	Real estate	26.3%	Other manufacturing industries	52.3%
				40	69	14	Wholesale trade	14.2%	Retail trade	17.6%	Manufacture of chemical and allied products	17.3%
				50.7%	66.8%	94.5%	Manufacture of industrial electrical apparatus	9.9%	Services	8.8%	Manufacture of transportation equipment	8.1%
(1) Special credit for the amount of corporation tax for the case of acquisition of facilities for business adaptation	35	10	0	32	1	—	Wholesale trade	31.4%	Manufacture of chemical and allied products	52.8%	—	—
				22	—	—	Finance and insurance	30.0%	Services	17.8%	—	—
				66.5%	—	—	Transport, communications, and public services	9.9%	Retail trade	14.9%	—	—
(2) Special credit for the amount of corporation tax in the case of spending of expenses as deferred assets for business adaptation	5	1	0	1	0	—	Finance and insurance	98.6%	Services	100.0%	—	—
				—	—	—	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 of the production process, etc.	51	84	22	45	102	15	Manufacture of industrial electrical apparatus	16.7%	Real estate	26.6%	Other manufacturing industries	52.3%
				33	69	14	Manufacture of chemical and allied products	13.6%	Retail trade	17.7%	Manufacture of chemical and allied products	17.3%
				74.0%	67.6%	94.5%	Manufacture of pulp, paper and paper products	12.2%	Services	8.7%	Manufacture of transportation equipment	8.1%
(4) Special credit for the amount of corporation tax in the case of acquisition of assets for production of goods for strengthening the foundation for industrial competitiveness			0									
Special depreciation for specified vessels	67	72	95	755	886	1,388	Transport, communications, and public services	62.9%	Transport, communications, and public services	58.5%	Transport, communications, and public services	54.3%
				319	421	552	Services	28.4%	Services	35.2%	Services	39.5%
				42.2%	47.5%	39.8%	Retail trade	3.4%	Retail trade	4.1%	Finance and insurance	3.5%
Special depreciation for substitute assets, etc. for those affected by disaster	0	1	7	—	0	4	—	—	Manufacture of chemical and allied products	100.0%	Transport, communications, and public services	95.6%
				—	—	—	—	—	—	—	Manufacture of ceramic, stone and clay products	4.2%
				—	—	—	—	—	—	—	Construction	0.2%
Special depreciation for cultural and scientific research facilities in the cultural and scientific research districts of Kansai Science City	0	1	0	—	0	—	—	—	Manufacture of fabricated metal products	100.0%	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024
Special depreciation for specified facilities, etc. for business continuity enhancement	15	9	13	0	0	0	Manufacture of food	35.3%	Manufacture of food	69.1%	Manufacture of household electric appliances and electric bulbs	32.7%
				0	—	0	Manufacture of household electric appliances and electric bulbs	25.0%	Manufacture of transportation equipment	9.6%	Manufacture of machinery and equipment	32.7%
				96.8%	—	98.6%	Services	8.8%	Wholesale trade	9.2%	Manufacture of fabricated metal products	21.9%
Special depreciation for joint use facilities	1	0	0	0	—	—	Others	100.0%	—	—	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Special depreciation for assets for business activities for reduction of environmental burden, etc.	0	1	4	—	0	0	—	—	Services	100.0%	Agriculture, forestry and fisheries	100.0%
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Special depreciation for assets for business activities for production system innovation, etc.			0									
Special depreciation for buildings, etc. for the hotel business on remote islands in Okinawa	1	4	4	0	1	0	Eating and drinking services, hotels	100.0%	Eating and drinking services, hotels	87.8%	Eating and drinking services, hotels	88.7%
				—	—	—	—	—	Real estate	10.2%	Services	9.0%
				—	—	—	—	—	Services	2.0%	Real estate	2.3%
Additional depreciation for industrial development machinery, etc. in specified areas	155	187	178	10	16	16	Manufacture of industrial electrical apparatus	18.8%	Manufacture of industrial electrical apparatus	28.9%	Manufacture of chemical and allied products	21.0%
				6	10	9	Manufacture of machinery and equipment	12.8%	Manufacture of chemical and allied products	13.7%	Manufacture of food	16.8%
				56.9%	59.4%	54.4%	Manufacture of ceramic, stone and clay products	12.0%	Manufacture of food	9.0%	Manufacture of rubber products	7.1%
(1) Additional depreciation of industry development machinery, etc. in underpopulated areas, etc.	82	121	122	6	12	13	Manufacture of industrial electrical apparatus	33.2%	Manufacture of industrial electrical apparatus	37.7%	Manufacture of chemical and allied products	26.4%
				4	9	8	Manufacture of chemical and allied products	12.6%	Manufacture of chemical and allied products	18.1%	Manufacture of food	19.0%
				67.8%	68.6%	65.6%	Manufacture of fabricated metal products	12.1%	Wholesale trade	9.6%	Manufacture of rubber products	8.8%
(2) Additional depreciation of industry development machinery, etc. in areas for implementation of peninsular areas development measures	58	59	50	4	4	3	Manufacture of ceramic, stone and clay products	30.8%	Manufacture of ceramic, stone and clay products	32.7%	Services	21.3%
				3	3	2	Manufacture of machinery and equipment	27.7%	Manufacture of machinery and equipment	17.2%	Manufacture of machinery and equipment	20.6%
				79.2%	77.7%	76.9%	Manufacture of transportation equipment	9.8%	Services	12.9%	Manufacture of ceramic, stone and clay products	17.7%
(3) Additional depreciation of industry development machinery, etc. in areas for implementation of remote islands development measures	12	6	6	0	0	0	Manufacture of food	67.5%	Manufacture of food	83.3%	Manufacture of machinery and equipment	48.4%
				0	—	—	Eating and drinking services, hotels	13.9%	Eating and drinking services, hotels	14.3%	Manufacture of food	33.2%
				98.6%	—	—	Wholesale trade	7.1%	Services	2.4%	Eating and drinking services, hotels	9.0%
(4) Additional depreciation of industry development machinery, etc. in the Amami Islands	3	1	0	0	0	—	Manufacture of machinery and equipment	71.3%	Services	100.0%	—	—
				—	—	—	Manufacture of food	23.8%	—	—	—	—
				—	—	—	Services	4.9%	—	—	—	—
Special depreciation for medical equipment, etc.	545	526	385	26	24	18	Services	97.2%	Services	94.4%	Services	93.1%
				13	11	10	Others	1.3%	Others	3.2%	Transport, communications, and public services	4.8%
				48.6%	46.3%	54.1%	Transport, communications, and public services	1.0%	Transport, communications, and public services	2.2%	Others	2.1%
Additional depreciation of machinery, etc. for promotion of business restructuring in the case of obtaining certification of business restructuring plan	5	2	1	1	0	0	Manufacture of chemical and allied products	92.3%	Manufacture of food	100.0%	Manufacture of food	100.0%
				—	—	—	Wholesale trade	5.7%	—	—	—	—
				—	—	—	Manufacture of food	2.0%	—	—	—	—

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type															
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024													
Additional depreciation of assets for export project	0	0	1	—	—	0	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Additional depreciation for specified buildings for urban renaissance	4	7	9	29	27	36	Real estate	81.2%	Real estate	56.6%	Real estate	68.1%	—	—	—	—	—	—	—	—	—	—
				—	—	—	Transport, communications, and public services	18.8%	Transport, communications, and public services	43.4%	Transport, communications, and public services	31.9%	—	—	—	—	—	—	—	—	—	—
				—	—	—	Services	0.0%	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Additional depreciation for buildings, etc. for warehousing use	13	15	12	2	2	2	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%	—	—	—	—	—	—	—	—	—	—
				2	2	2	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
				95.6%	96.7%	98.9%	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special provisions for the calculation of the maximum depreciation amount where there is an unused amount of special depreciation	1,896	1,921	1,903	426	370	344	Transport, communications, and public services	20.8%	Construction	19.5%	Transport, communications, and public services	22.9%	—	—	—	—	—	—	—	—	—	—
				164	65	60	Manufacture of transportation equipment	19.7%	Transport, communications, and public services	15.9%	Construction	20.9%	—	—	—	—	—	—	—	—	—	—
				38.6%	17.7%	17.4%	Construction	16.5%	Manufacture of fabricated metal products	8.9%	Manufacture of fabricated metal products	7.8%	—	—	—	—	—	—	—	—	—	—
Special depreciation by reserve method (amount of shortfall in a special depreciation reserve)	104	97	83	31	54	116	Construction	23.7%	Manufacture of pulp, paper and paper products	32.0%	Transport, communications, and public services	78.2%	—	—	—	—	—	—	—	—	—	—
				20	38	106	Agriculture, forestry and fisheries	21.6%	Construction	15.2%	Construction	5.7%	—	—	—	—	—	—	—	—	—	—
				64.2%	70.1%	91.4%	Manufacture of machinery and equipment	14.2%	Others	13.7%	Other manufacturing industries	4.5%	—	—	—	—	—	—	—	—	—	—
Reserve for loss on overseas investment, etc.	1	2	2	259	149	7	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	70	77	110	124	112	199	Services	16.8%	Services	19.6%	Wholesale trade	22.5%	—	—	—	—	—	—	—	—	—	—
				51	50	69	Wholesale trade	16.2%	Construction	17.6%	Services	21.4%	—	—	—	—	—	—	—	—	—	—
				41.2%	44.6%	34.8%	Construction	13.9%	Real estate	16.9%	Construction	15.8%	—	—	—	—	—	—	—	—	—	—
Reserve for removal of reactor core, etc. of specified nuclear facilities	0	1	1	—	92	113	—	—	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%	—	—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Extraordinary contingency reserve of insurance companies, etc.	64	69	68	2,541	2,457	2,627	Finance and insurance	77.7%	Finance and insurance	77.3%	Finance and insurance	78.7%	—	—	—	—	—	—	—	—	—	—
				2,469	2,389	2,554	Others	22.3%	Others	22.7%	Others	21.3%	—	—	—	—	—	—	—	—	—	—
				97.2%	97.2%	97.2%	Services	0.0%	Services	0.0%	—	—	—	—	—	—	—	—	—	—	—	—
Extraordinary contingency reserve for nuclear insurance or earthquake insurance	12	14	14	1,929	2,001	2,080	Finance and insurance	100.0%	Finance and insurance	100.0%	Finance and insurance	100.0%	—	—	—	—	—	—	—	—	—	—
				1,929	2,001	2,079	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
				100.0%	100.0%	100.0%	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Reserve for development of sites for Kansai International Airport	1	1	1	134	126	122	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	1	1	—	4	23	—	—	Transport, communications, and public services	100.0%	Transport, communications, and public services	100.0%	—	—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022		FY2023		FY2024	
Reserve for special repairs of specified vessels	473	447	523	73	68	84	Transport, communications, and public services	85.1%	Transport, communications, and public services	84.3%	Transport, communications, and public services	81.9%
				21	16	18	Agriculture, forestry and fisheries	10.8%	Agriculture, forestry and fisheries	10.9%	Agriculture, forestry and fisheries	12.5%
				28.7%	24.1%	21.4%	Wholesale trade	1.0%	Wholesale trade	1.2%	Construction	1.6%
Reserve for mine prospecting or reserve for overseas mine prospecting	19	16	22	404	379	426	Mining	78.2%	Mining	76.8%	Mining	84.0%
				402	378	419	Manufacture of petroleum products	12.0%	Manufacture of petroleum products	11.9%	Manufacture of nonferrous metals and products	14.2%
				99.6%	99.7%	98.4%	Manufacture of nonferrous metals and products	9.7%	Manufacture of nonferrous metals and products	11.2%	Manufacture of chemical and allied products	1.0%
Special deduction for expenses for prospecting for new mineral deposits or expenses for prospecting overseas for new mineral deposits	8	8	14	33	63	54	Manufacture of nonferrous metals and products	82.2%	Manufacture of nonferrous metals and products	52.7%	Manufacture of nonferrous metals and products	64.3%
				—	—	54	Mining	11.9%	Mining	47.2%	Mining	35.3%
				—	—	99.8%	Manufacture of chemical and allied products	5.3%	Manufacture of ceramic, stone and clay products	0.1%	Manufacture of ceramic, stone and clay products	0.2%
Special provisions for taxation on revenue from Japanese vessels of corporations conducting international vessel operation business	5	4	6	818	692	1,100	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	3	2	1	2	2	0	Wholesale trade	70.6%	Transport, communications, and public services	96.3%	Transport, communications, and public services	100.0%
				—	—	—	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	2	3	3	1	1	210	Eating and drinking services, hotels	86.8%	Eating and drinking services, hotels	51.0%	Finance and insurance	99.8%
				—	—	—	Services	13.2%	Services	49.0%	Services	0.2%
				—	—	—	—	—	—	—	—	—
Special provisions for taxation on designated corporations in national strategic special zones	1	1	0	0	0	—	Services	100.0%	Services	100.0%	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
Reserve for agricultural management framework reinforcement	3,056	3,001	3,940	247	247	386	Agriculture, forestry and fisheries	98.6%	Agriculture, forestry and fisheries	99.6%	Agriculture, forestry and fisheries	99.6%
				10	10	11	Manufacture of food	0.6%	Manufacture of food	0.3%	Manufacture of food	0.1%
				4.2%	3.9%	2.9%	Other manufacturing industries	0.2%	Wholesale trade	0.1%	Other manufacturing industries	0.1%
Special provisions for taxation in the case of acquisition of agricultural land, etc.	2,072	2,193	2,423	173	186	223	Agriculture, forestry and fisheries	98.4%	Agriculture, forestry and fisheries	99.3%	Agriculture, forestry and fisheries	99.7%
				9	9	8	Others	0.5%	Manufacture of food	0.6%	Wholesale trade	0.1%
				5.3%	4.7%	3.7%	Manufacture of food	0.3%	Others	0.0%	Other manufacturing industries	0.1%
Special provisions for taxation in the case of acquisition of substitute assets through expropriation, etc.	258	269	242	1,150	1,339	1,162	Transport, communications, and public services	56.0%	Transport, communications, and public services	46.3%	Transport, communications, and public services	58.9%
				675	843	742	Real estate	14.7%	Real estate	30.8%	Real estate	9.9%
				58.7%	62.9%	63.8%	Services	4.2%	Manufacture of transportation equipment	3.6%	Manufacture of transportation equipment	5.1%
Special provisions for taxation in the case of acquisition of assets through substitution of land, etc.	173	260	169	1,725	3,355	1,474	Transport, communications, and public services	46.2%	Real estate	60.0%	Real estate	80.8%
				1,325	2,133	995	Real estate	13.3%	Transport, communications, and public services	19.8%	Transport, communications, and public services	6.0%
				76.8%	63.6%	67.5%	Services	12.0%	Finance and insurance	7.0%	Finance and insurance	2.7%

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022		FY2023		FY2024	
Special deduction for income in the case of expropriation or substitution of land, etc.	2,077	1,975	1,848	315	325	295	Real estate	23.3%	Real estate	26.5%	Real estate	27.1%
				7	6	6	Services	14.1%	Services	14.2%	Services	12.8%
				2.1%	1.9%	1.9%	Retail trade	12.5%	Retail trade	10.6%	Construction	12.4%
Special deduction for taxable income in the case of transfer of land, etc. for specified land readjustment project, etc.	36	26	38	2	2	2	Construction	23.0%	Services	49.1%	Real estate	31.1%
				2	1	2	Real estate	21.9%	Construction	14.4%	Wholesale trade	17.4%
				73.2%	82.5%	77.2%	Finance and insurance	18.2%	Real estate	13.7%	Services	15.8%
Special deduction for taxable income in the case of transfer of land, etc. for specified residential area development project, etc.	38	43	64	4	4	8	Real estate	19.6%	Finance and insurance	21.3%	Real estate	33.2%
				2	2	2	Finance and insurance	15.2%	Real estate	17.8%	Services	10.9%
				41.5%	37.7%	19.6%	Services	11.3%	Wholesale trade	14.5%	Transport, communications, and public services	9.9%
Special deduction for taxable income in the case of transfer of cropland, etc. for rationalization, etc. of cropland holding	5	14	13	0	0	1	Agriculture, forestry and fisheries	100.0%	Agriculture, forestry and fisheries	100.0%	Agriculture, forestry and fisheries	100.0%
				—	0	1	—	—	—	—	—	—
				—	97.7%	96.4%	—	—	—	—	—	—
Special deduction for income from specified land, etc. owned for long term	54	56	44	4	4	3	Real estate	61.4%	Real estate	54.7%	Real estate	51.6%
				1	1	1	Construction	10.8%	Services	12.7%	Services	9.2%
				26.3%	24.0%	31.8%	Services	6.8%	Wholesale trade	9.8%	Construction	7.9%
Special provisions for taxation in the case of replacement by purchase of specified assets	1,052	1,063	1,105	5,364	5,542	5,784	Real estate	27.5%	Real estate	44.2%	Real estate	44.6%
				1,409	1,842	1,379	Transport, communications, and public services	15.5%	Manufacture of machinery and equipment	9.8%	Transport, communications, and public services	9.1%
				26.3%	33.2%	23.8%	Manufacture of machinery and equipment	8.4%	Transport, communications, and public services	8.0%	Finance and insurance	8.2%
(1) Replacement of buildings, etc. in the areas suffering aircraft noise with those outside such areas	0	2	0	—	3	—	—	—	Services	95.6%	—	—
				—	—	—	—	—	Real estate	4.4%	—	—
				—	—	—	—	—	—	—	—	—
(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	23	16	10	167	119	26	Real estate	77.2%	Real estate	86.8%	Real estate	70.3%
				160	116	—	Finance and insurance	13.9%	Transport, communications, and public services	5.1%	Wholesale trade	15.8%
				95.9%	97.2%	—	Manufacture of machinery and equipment	2.9%	Construction	4.7%	Services	7.4%
(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	870	857	981	4,311	4,894	5,253	Real estate	26.7%	Real estate	44.2%	Real estate	45.8%
				1,224	1,834	1,298	Transport, communications, and public services	16.9%	Manufacture of machinery and equipment	10.3%	Finance and insurance	8.7%
				28.4%	37.5%	24.7%	Manufacture of machinery and equipment	10.3%	Transport, communications, and public services	7.6%	Transport, communications, and public services	7.2%
(4) Replacement of Japanese vessels	22	24	22	57	39	116	Transport, communications, and public services	88.4%	Transport, communications, and public services	89.2%	Transport, communications, and public services	51.9%
				45	29	100	Manufacture of transportation equipment	10.6%	Wholesale trade	5.3%	Manufacture of machinery and equipment	48.1%
				79.2%	74.7%	86.5%	Services	1.0%	Manufacture of transportation equipment	3.3%	—	—
(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	90	103	92	504	417	389	Real estate	32.1%	Real estate	35.6%	Real estate	39.1%
				360	260	228	Manufacture of rubber products	15.8%	Services	16.0%	Transport, communications, and public services	23.2%
				71.6%	62.3%	58.5%	Manufacture of transportation equipment	15.3%	Wholesale trade	12.5%	Manufacture of rubber products	10.9%
Special provisions for taxation in the case of acquisition of land, etc. through specified exchange, division or consolidation	0	0	0	—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024			
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	13	10	5	10	16	7	Others	72.6%	Others	85.9%	Others	99.9%
Special provisions for inclusion in deductible expenses of obligatory contributions, etc. to specified funds	275,691	286,373	295,521	2,937	2,998	3,125	Services	26.7%	Services	26.7%	Services	26.1%
Special provisions for inclusion in deductible expenses of performance-based salary to officers of specified investment management business operator	0	0	0	—	—	—	Construction	21.7%	Construction	21.7%	Construction	21.5%
Special provisions for inclusion in deductible expenses of deemed donations of approved corporations engaging in specified non-profit activities	97	98	107	3	4	4	Real estate	11.4%	Real estate	11.6%	Real estate	11.8%
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	22,302	22,780	22,589	139	89	88	Services	58.7%	Others	47.5%	Services	51.6%
Special provisions for the period of carryover of net loss of Banks' Shareholdings Purchase Corporation	0	0	0	—	—	—	Others	30.5%	Services	45.9%	Others	42.5%
Special provisions for inclusion in deductible expenses of net loss of Banks' Shareholdings Purchase Corporation	0	0	0	—	—	—	Retail trade	6.1%	Retail trade	4.9%	Retail trade	4.5%
Special provisions for taxation in the case of acquisition of shares in a special business operator developing new business as specified business activities	52	43	45	139	89	88	Services	22.3%	Services	24.9%	Services	24.2%
Special provisions for the calculation of income from medical service fee under social insurance system	69	58	57	5	4	4	Manufacture of food	13.9%	Retail trade	10.7%	Retail trade	11.3%
Special provisions for the corporation tax rate on specified medical corporations	176	139	112	338	193	137	Wholesale trade	9.6%	Wholesale trade	10.2%	Wholesale trade	10.5%
Special provisions for taxation on income from selling beef cattle of corporation qualified to own cropland	1,930	1,765	1,785	287	225	238	Transport, communications, and public services	32.7%	Transport, communications, and public services	33.8%	Transport, communications, and public services	26.0%
				80	64	77	Finance and insurance	18.1%	Finance and insurance	15.7%	Others	16.7%
				61.0%	76.7%	71.6%	Manufacture of transportation equipment	8.9%	Manufacture of chemical and allied products	14.9%	Finance and insurance	13.2%
				5	4	4	Services	89.6%	Services	90.4%	Services	92.8%
				2	2	1	Others	10.4%	Others	9.6%	Others	7.2%
				29.9%	41.5%	38.7%	—	—	—	—	—	—
				338	193	137	Services	95.9%	Services	98.6%	Services	97.9%
				89	55	45	Others	4.1%	Others	1.4%	Others	2.1%
				26.3%	28.3%	33.0%	—	—	—	—	—	—
				287	225	238	Agriculture, forestry and fisheries	97.7%	Agriculture, forestry and fisheries	99.2%	Agriculture, forestry and fisheries	94.4%
				46	42	36	Others	1.1%	Manufacture of food	0.6%	Others	4.3%
				15.9%	18.8%	15.0%	Manufacture of food	0.7%	Others	0.2%	Manufacture of food	0.7%

Name of measure	Number of cases			Amount (Unit: ¥100 million)			Major business types and percentage by business type					
	FY2022	FY2023	FY2024	FY2022	FY2023	FY2024	FY2022		FY2023		FY2024	
Special provisions for taxation on subsidy or compensation for change or discontinuation of business	2	0	0	1	—	—	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.	653,858	657,884	669,306	3,636	3,728	3,847	Services	32.9%	Services	32.8%	Services	32.3%
				0	0	0	Construction	16.1%	Construction	16.5%	Construction	17.2%
				0.0%	0.0%	0.0%	Wholesale trade	7.9%	Wholesale trade	8.0%	Wholesale trade	7.9%
Special provisions for exclusion from gross profits of dividends received, etc. from distribution of revenue from specified stock investment trust	6,022	6,627	6,828	11,710	13,080	14,609	Finance and insurance	97.9%	Finance and insurance	98.1%	Finance and insurance	98.0%
				11,356	12,717	14,176	Others	1.3%	Others	1.1%	Others	1.2%
				97.0%	97.2%	97.0%	Real estate	0.2%	Real estate	0.2%	Real estate	0.2%
Special provisions for exclusion from gross profits of dividends received, etc. of insurance company	47	40	39	2,125	2,241	7,585	Finance and insurance	99.8%	Finance and insurance	100.0%	Finance and insurance	100.0%
				2,091	2,202	7,535	Services	0.2%	—	—	—	—
				98.4%	98.2%	99.3%	Wholesale trade	0.0%	—	—	—	—
Special provisions for taxation on specified purpose companies	580	660	691	6,855	9,869	11,799	Finance and insurance	88.8%	Finance and insurance	91.5%	Finance and insurance	88.2%
				1,849	2,632	3,456	Others	5.7%	Real estate	6.7%	Real estate	8.6%
				27.0%	26.7%	29.3%	Real estate	5.6%	Others	1.8%	Others	3.2%
Special provisions for taxation on investment corporations	222	232	242	7,546	8,110	8,746	Finance and insurance	95.0%	Finance and insurance	93.9%	Finance and insurance	94.7%
				2,672	2,745	3,054	Real estate	4.6%	Real estate	5.8%	Real estate	5.0%
				35.4%	33.8%	34.9%	Others	0.4%	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	—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—
				—	—	—	—	—	—	—	—	—