

## **Ministry of Finance**

### **Minister's Secretariat**

#### **(Organization)**

- Secretarial Division
- Administration and Legal Division
- Accounts Division
- Division Controlling Local Finance Bureaus
- Policy Planning and Research Division
- Government Financial Institutions Division
- Financial System Stabilization Division
- Director for Health and Welfare

#### **(Functions)**

The Minister's Secretariat is in charge of the following affairs: matters concerning secrecy, personnel changes and discipline: assisting Minister in all administration of the Ministry of Finance; co-ordinating and adjusting the difference among the Bureaus to enable the Ministry to operate smoothly as an organization: taking charges of laws, ordinances and official note concerning the Ministry's affairs: matters concerning National Diet: matters concerning policy evaluation: matters concerning information disclosure: matters concerning network system management: matters concerning public relations: matters concerning accounts of the Ministry of Finance: general supervision over management of the Local Finance Bureaus: planning financial and economic policy: planning and drafting of policy-based lending and supervision of government financial institutions: matters concerning financial system stabilization: improvement of health and welfare for the staff.

### **Budget Bureau**

#### **(Organization)**

- Planning and Administration Division
- Fiscal Division
- Legal Division
- Allowance Control and Mutual Assistance Insurance Division
- Research Division
- Director for Budget (11)
- Chief Budget Inspector

#### **(Functions)**

The Budget Bureau is in charge of the following affairs: investigation, planning, drafting and consolidation of budget system, settlement of accounts system and accounting system; matters concerning budget, settlement of accounts and accounting of government-affiliated agencies; preparation of budget and settlement of accounts; administration of Government Reserves; inspection, instruction and collection of reports concerning the execution of budget; general administration of affairs concerning collection and receipt of revenue of individual ministry and agency; general control over affairs concerning administration of national equipment and national credits; administration of systems concerning mutual aid associations of government personnel and other government-related bodies personnel; affairs concerning expenditures of local public entities.

### **Tax Bureau**

#### **(Organization)**

- Planning and Administration Division
- Research Division

Income Tax and Property Tax Policy Division  
Indirect Tax Policy Division  
Corporation Tax Policy Division  
Deputy Director-General for International Tax Policy

(Functions)

The Tax Bureau is in charge of the following affairs: research, planning and drafting of systems concerning taxes(except for customs duty, tonnage dues and special tonnage dues; these exceptions will apply in the following paragraph), including tax conventions between Japan and other countries; investigation of tax revenue estimates and actual tax revenue; research, planning and drafting of systems of certified tax accountants, research, planning and drafting of systems of preserving liquor tax; matters concerning revenue of local public entities(except for municipal bonds).

**Customs and Tariff Bureau**

(Organization)

Planning and Administration Division  
Personnel Division  
Tariff Policy and Legal Division  
Enforcement Division  
Customs Clearance Division  
Post Clearance Audit, Investigation and Intelligence Division

(Functions)

The Customs and Tariff Bureau is in charge of the following affairs: research, planning and drafting of systems concerning customs duties, tonnage dues and special tonnage dues and other systems concerning customs administration; assessment and collection of customs duties, tonnage dues and special tonnage dues; enforcement of export and import goods, vessels, aircraft and passengers in conformity with customs laws and regulations; supervision of designated Hozei areas, Hozei warehouses, Hozei manufacturing warehouses, Hozei display areas and integrated Hozei areas; investigation, planning and drafting of agreements on customs, tariff and research on foreign systems concerning customs and tariff; licensing of customhouse brokerage, supervision of customhouse brokers and management of national examination for customhouse brokers; compilation and publication of trade statistics; education and training of customs officers.

**Financial Bureau**

(Organization)

Planning and Administration Division  
Treasury Division  
Debt Management Policy Division  
Market Finance Division  
Fiscal Investment and Loan Program Division  
Government Asset Management Policy Division  
Administrative Asset Management Policy Division  
Non-Administrative Asset Utilization and Disposition Policy Division  
Fiscal Investment and Loan Management Division  
Director for Fiscal Investment and Loan Appropriation (2)

(Functions)

The Financial Bureau is in charge of the following affairs: Matters concerning treasury system, government debt management, local bonds, issuance of coins, the Fiscal Investment and Loan Program, national property, the tobacco industry, the salt industry, ensuring proper management of operations and organization of the Bank of Japan, etc.

## **International Bureau**

### **(Organization)**

- Planning and Administration Division
- Research Division
- International Organizations Division
- Regional Financial Cooperation Division
- Foreign Exchange Markets Division
- Development Policy Division
- Multilateral Development Banks Division

### **(Functions)**

The International Bureau is in charge of the following affairs: research and planning of international finance and foreign exchange system; matters concerning adjustment of balance of payments; management of the Foreign Exchange Fund and matters concerning the Foreign Exchange Special Account; matters concerning foreign exchange rates; control of foreign exchange transactions under the jurisdiction of the Ministry; matters concerning OECD, IMF, IBRD, IFC, IDA, MIGA, ADB, IDB, IIC, EBRD, AfDB and AfDF; matters concerning foreign aid; matters concerning overseas private investment; matters concerning inflow of foreign capital; making statistics of foreign exchange and balance of payments.

## **National Tax Agency**

### **Commissioner's Secretariat**

#### **(Organization)**

- Administration and Legal Division
- Personnel Division
- Accounts Division
- Planning Division
- International Operations Division
- Director(Health and Welfare)
- Chief Internal Inspector

### **Taxation Department**

#### **(Organization)**

- Taxation Management Division
- Individual Taxation Division
- Property Taxation Division
- Corporation Taxation Division
- Liquor Tax and Industry Division

#### **(Functions)**

The Taxation Department is in charge of the assessment of internal taxes (excluding the matters concerning the Large Enterprise and Criminal Investigation Department) and the administration of the liquor industry.

### **Collection Department**

#### **(Organization)**

- Revenue Management and Processing Division
- Collection Division

#### **(Functions)**

The Collection Department is in charge of the management and collection of national tax claims.

## **Large Enterprise and Criminal Investigation Department**

(Organization)

Large Enterprise Division

Criminal Investigation Division

(Functions)

The Large Enterprise and Criminal Investigation Department is in charge of the examination of large corporations (capitalized at ¥100 million or more) and foreign corporations and the investigation of large and malicious tax evasions.