# **Ministry of Finance**

#### **Minister's Secretariat**

(Organization)

Secretarial Division

Management and Co-ordination 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)

Co-ordination division

Fiscal Division

Legal Division

Allowance Control and Mutual Assistance Insurance Division

Research Division

Budget Examiner (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)

Co-ordination Division

Research Division

Income Tax and Property Tax Policy Division
Indirect Tax Policy Division
Corporation Tax Policy Division
Director of International Tax Policy Division
(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)

Co-ordination 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)

Co-ordination Division

Treasury Division

Debt Management Policy Division

Market Finance Division

Fiscal Investment and Loan Program Division

National Property Policy Planning and Legal Division

Policy Co-ordination for National Property Management Division

National Property Acquisition and Disposition 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)

Co-ordination Division

Research Division

International Organizations Division

Regional Financial Cooperation Division

Foreign Exchange Markets Division

**Development Policy Division** 

**Development Institutions 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)

Co-ordination Division

Personnel Division

Accounts Division

Planning Division

International Operations Division

Director(Health and Welfare)

Director (Public Relations)

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 Examination 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 Examination and Criminal Investigation Department

(Organization)

Large Enterprise Examination Division

Criminal Investigation Division

(Functions)

The Large Enterprise Examination and Criminal Investigation Department is in charge of the examination of large corporations (capitalized at  $\frac{100}{2}$  million or more) and foreign corporations and the investigation of large and malicious tax evasions.