

概要
Outline

17 国税徴収
National tax Collection

(1) 令和4年度における国税の徴収決定済額は、82兆1,491億円(前年79兆1,241億円)で、前年に比べて3兆250億円(伸び率3.8%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2022 is 82,149.1 billion yen, which is 3,025.0 billion yen more (rate of increase: 3.8%) than the previous year (79,124.1 billion yen) (see Table 32).

(第32表) 国税の徴収決定済額
Table 32: Amount determined for collection of national tax

区分 Type	令和3年度 FY2021	構成比 Component ratio	令和4年度 FY2022	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
消費税及地方消費税 Consumption tax and local consumption tax	285,305	36.1	287,658	35.0	0.8
消費税 Consumption tax					
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	206,696	26.1	218,037	26.5	5.5
源泉所得税 Withholding income tax					
法人税 Corporation tax	154,426	19.5	168,209	20.5	8.9
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	44,413	5.6	44,130	5.4	△ 0.6
申告所得税 Self-assessment income tax					
相続税 Inheritance tax	30,997	3.9	31,953	3.9	3.1
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	24,231	3.1	24,228	2.9	△ 0.0
揮発油税及地方道路税 Gasoline tax and local road tax					
酒税 Liquor tax	10,711	1.4	11,194	1.4	4.5
その他 Others	34,462	4.4	36,082	4.4	4.7
計 Total	791,241	100.0	821,491	100.0	3.8

統計表: 17-1 国税徴収状況(1) 国税徴収状況

Statistical tables: 17-1 Statistics of National Tax Collection (1) Statistics of national tax collection

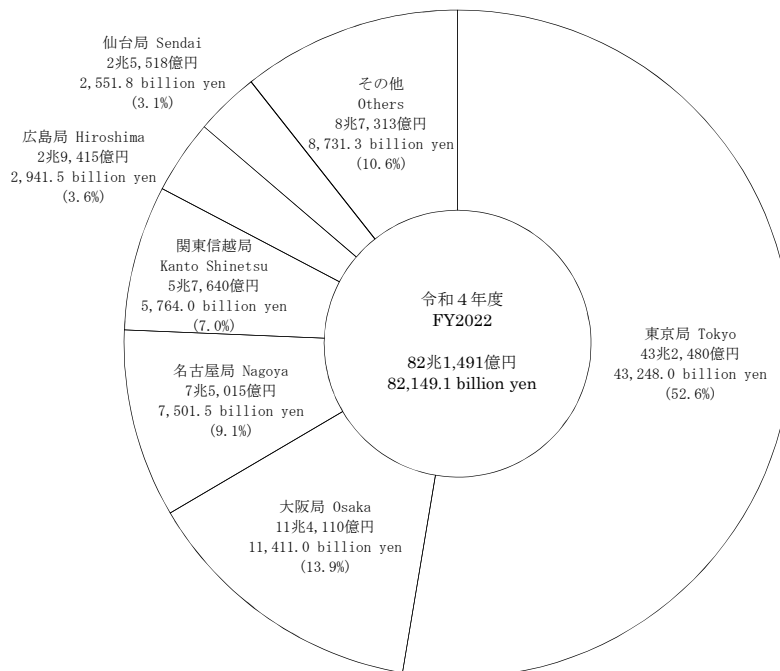
(注) 「相続税」には贈与税を含む。

Note: Inheritance tax includes gift tax.

(2) 国税局別に徴収決定済額をみると、東京国税局43兆2,480億円(構成比52.6%)、大阪国税局11兆4,110億円(13.9%)、名古屋国税局7兆5,015億円(9.1%)、関東信越国税局5兆7,640億円(7.0%)となっている(第33図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 43,248.0 billion yen (component ratio: 52.6%); Osaka, 11,411.0 billion yen (13.9%); Nagoya, 7,501.5 billion yen (9.1%); Kanto Shinetsu, 5,764.0 billion yen (7.0%) (see Figure 33).

(第33図) 国税局別の徴収決定済額
Figure 33: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus



統計表: 17-1 国税徴収状況(2) 国税局別の徴収決定済額

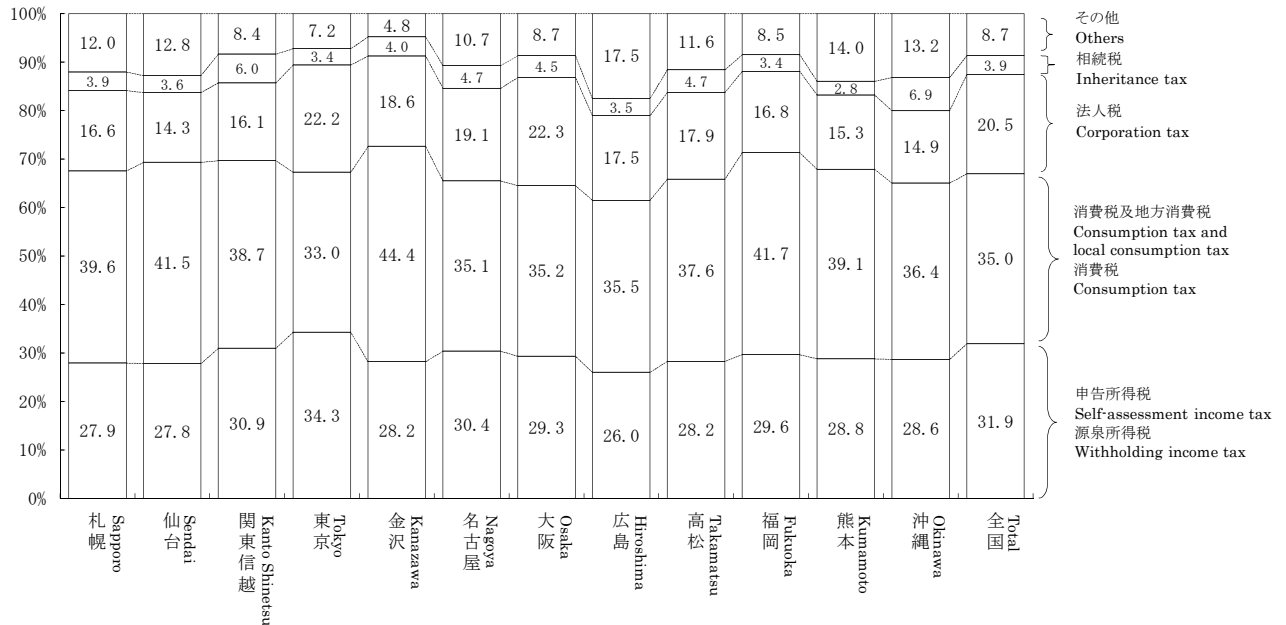
Statistical tables: 17-1 Statistics of National Tax Collection (2) Amount determined for collection by Regional

また、国税局別に主要税目の構成をみると、東京国税局については申告所得税、源泉所得税の比率が最も高く、その他の各国税局については消費税、消費税及地方消費税の比率が最も高くなっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that Self-assessment income tax as well as Withholding income tax represents the highest component rate in Tokyo Regional Taxation Bureaus, while consumption tax as well as consumption tax and local consumption tax represent the highest rates in other Regional Taxation Bureaus (see Figure 34).

（第34図）国税局別徴収決定済額の構成

Figure 34: Composition of the amount determined for collection of national tax by Regional Taxation Bureaus



統計表：17-1 国税徴収状況(2) 国税局別の徴収決定済額

Statistical tables: 17-1 Statistics of National Tax Collection (2) Amount determined for collection by Regional

- (注) 1 「相続税」には贈与税を含む。
 2 「申告所得税」及び「源泉所得税」には復興特別所得税を含む。

- Note: 1 Inheritance tax includes gift tax.
 2 Self-assessment income tax and Withholding income tax includes Special Income Tax for Reconstruction.

18 国税滞納

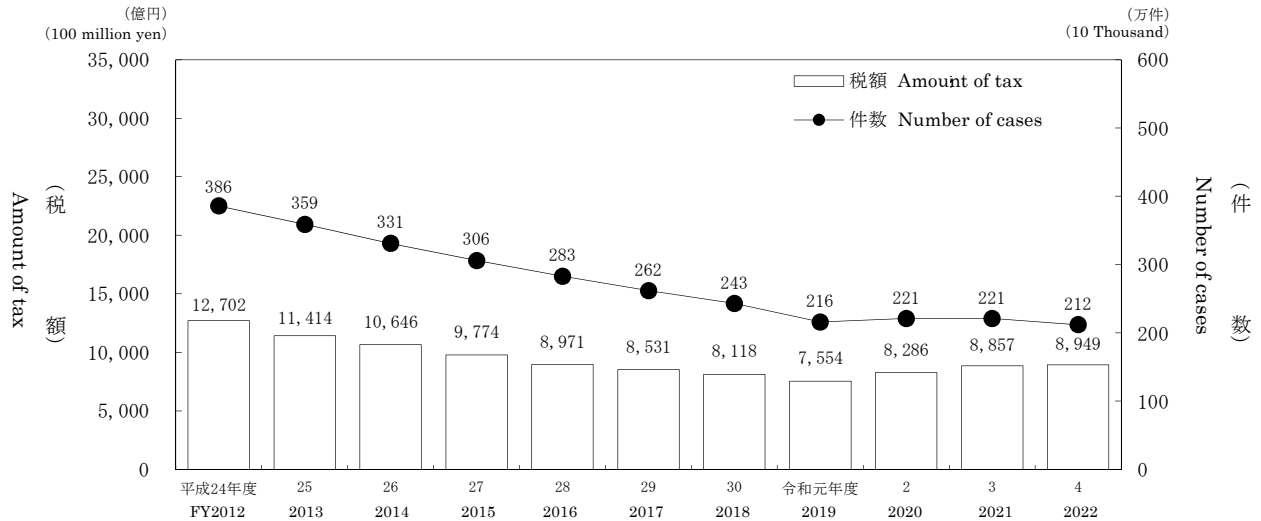
National tax Delinquency

(1) 令和4年度末における国税の整理中の滞納は、211.8万件（前年度220.7万件）8,949億円（同8,857億円）であり、前年に比べ件数は8.9万件（伸び率△4.0%）減少しており、税額は91億円（同1.0%）増加している（第35図参照）。

As of the end of FY 2022, the number of tax delinquencies in processing is 2,118 thousand (for the previous fiscal year, 2,207 thousand) and the amount of arrears is 894.9 billion yen (885.7 billion yen). Compared to the previous year, they decreased by 89 thousand (rate of increase: △4.0%), and increased by 9.1 billion yen (1.0 %) respectively (see Figure 35).

(第35図) 年度末における整理中の滞納の件数、税額の推移

Figure 35: Number of tax delinquencies and Amount of arrears as of the end of the fiscal year, and Changes of amount of tax



統計表：(1) 発生及び整理の状況

Statistical tables:(1)Statistics of accrual and procedure for tax delinquency

(注) 地方消費税は含まない。

Note : Excluding local consumption tax.

(2) 令和4年度末における整理中の滞納額を税目別にみると、消費税3,409億円（前年度3,551億円）、申告所得税2,532億円（同2,392億円）、法人税1,267億円（同1,180億円）の順になっている（第36表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 340.9 billion yen (for the previous fiscal year 355.1 billion yen); Self-assessment income tax, 253.2 billion yen (239.2 billion yen); corporate tax, 126.7 billion yen (118.0 billion yen) (see Table 36).

(第36表) 税目別の年度末における整理中の滞納

Table 36: Amount of arrears in processing by tax type

区分 Type	令和3年度 FY2021		令和4年度 FY2022		
	件数 Number of cases	税額 Tax of amount	件数 Number of cases	税額 Tax of amount	税額の伸び率 Growth rate
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	%
源泉所得税 Withholding income tax	326	1,137	300	1,127	△ 0.9
申告所得税 Self-assessment income tax	857	2,392	825	2,532	5.8
法人税 Corporation tax	96	1,180	97	1,267	7.4
相続税 Inheritance tax	10	517	9	527	2.0
消費税 Consumption tax	866	3,551	831	3,409	△ 4.0
その他 Others	52	80	56	86	7.0
合計 Grand total	2,207	8,857	2,118	8,949	1.0

統計表：(2) 税目別の発生及び整理の状況

Statistical tables:(2)Statistics of accrual and procedure by tax type

(注) 1 「源泉所得税」には源泉所得税及復興特別所得税を含む。

2 「申告所得税」には申告所得税及復興特別所得税を含む。

3 「相続税」には贈与税を含む。

4 「消費税」には地方消費税を含まない。

Note : 1 "Withholding Income Tax" includes Withholding Income Tax and Special Income Tax for Reconstruction.

2 "Self-assessed Income Tax" includes Self-assessed Income Tax and Special Income Tax for Reconstruction.

3 Inheritance tax includes gift tax.

4 Excluding local consumption tax.