

# 令和3年度調査結果の概要

Outline of Results of Survey for FY2021

## 1 租税及び印紙収入

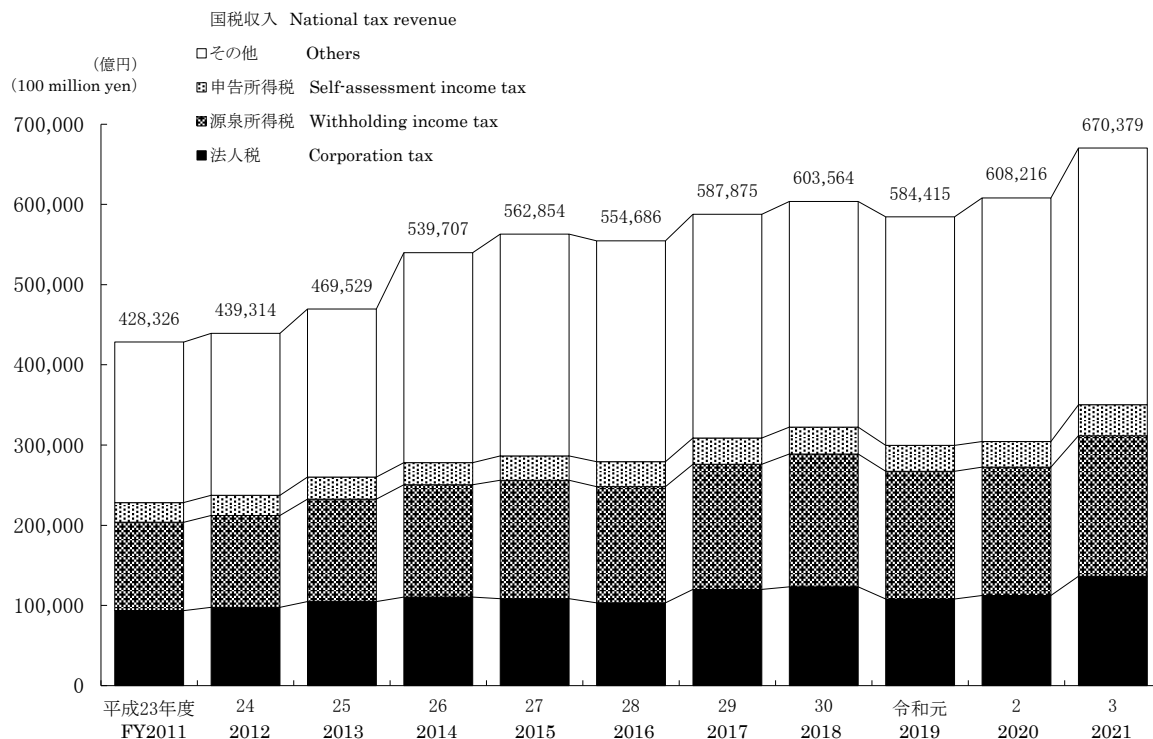
Tax and Stamp revenues

- (1) 令和3年度における租税及び印紙収入の決算額（一般会計分）は67兆379億円（前年60兆8,216億円）で、前年に比べて6兆2,163億円（伸び率10.2%）の増加となっている（第1図、第2表参照）。

Total amount settled of tax and stamp revenues of FY2021 (for general account) is 67,037.9 billion yen (60,821.6 billion yen for the previous year), an increase of 6,216.3 billion yen (rate of increase: 10.2%) compared to the previous year (see Figure 1 and Table 2).

(第1図) 租税及び印紙収入決算額（一般会計分）の推移

Figure 1: Changes of amounts settled of tax and stamp revenues (for general account)



- (2) 租税及び印紙収入の決算額（一般会計分）を税目別にみると、消費税21兆8,886億円（前年20兆9,714億円）、源泉所得税17兆5,332億円（同15兆9,976億円）、法人税13兆6,428億円（同11兆2,346億円）、申告所得税3兆8,490億円（同3兆1,922億円）、相続税2兆7,702億円（同2兆3,145億円）となっており、前年に比べて、消費税、源泉所得税、法人税、申告所得税、相続税はそれぞれ9,172億円（4.4%）、1兆5,356億円（9.6%）、2兆4,082億円（21.4%）、6,568億円（20.6%）、4,557億円（19.7%）増加している（第2表参照）。

Tax and stamp duty settled by tax type includes consumption tax of 21,888.6 billion yen (for the previous year, 20,971.4 billion yen), withholding income tax of 17,533.2 billion yen (15,997.6 billion yen), corporation tax 13,642.8 billion yen (11,234.6 billion yen), self-assessment income tax of 3,849.0 billion yen (3,192.2 billion yen), and inheritance tax of 2,770.2 billion yen (2,314.5 billion yen). Compared with the previous year, consumption tax, withholding income tax, corporation tax, self-assessment income tax and inheritance tax increased by 917.2 billion yen (4.4%), 1,535.6 billion yen (9.6%), 2,408.2 billion yen (21.4%), 656.8 billion yen (20.6%), and 455.7 billion yen (19.7%) respectively (see Table 2).

(第2表) 税目別の租税及び印紙収入決算額（一般会計分）

Table 2: Breakdown of the amount settled of tax and stamp duty by tax type

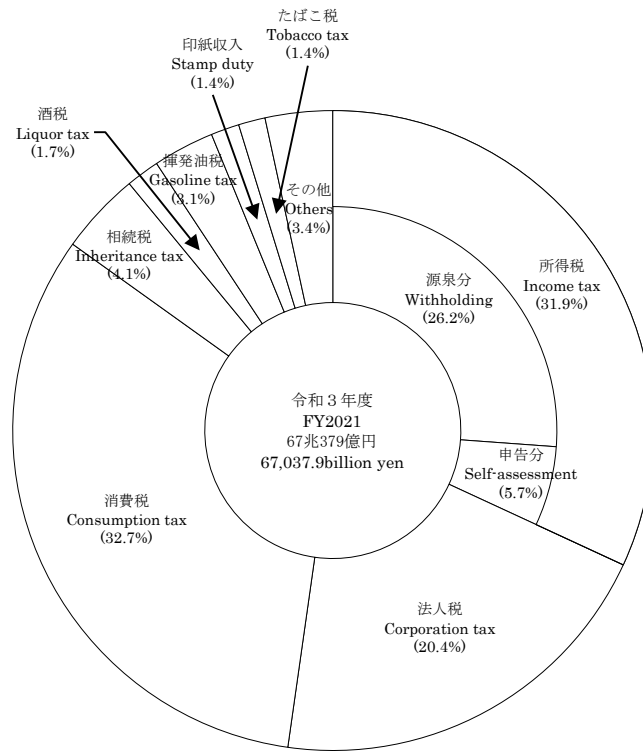
区分 Type	令和2年度 FY2020	構成比 Component ratio	令和3年度 FY2021	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
消費税 Consumption tax	209,714	34.5	218,886	32.7	4.4
源泉所得税 Withholding income tax	159,976	26.3	175,332	26.2	9.6
法人税 Corporation tax	112,346	18.5	136,428	20.4	21.4
申告所得税 Self-assessment income tax	31,922	5.2	38,490	5.7	20.6
相続税 Inheritance tax	23,145	3.8	27,702	4.1	19.7
その他 Others	71,113	11.7	73,540	11.0	3.4
計 Total	608,216	100.0	670,379	100.0	10.2

また、これを税目別の構成比で見ると、源泉所得税26.2%（前年26.3%）、法人税20.4%（同18.5%）、消費税32.7%（同34.5%）、申告所得税5.7%（同5.2%）、相続税4.1%（同3.8%）となっている（第2表、第3図参照）。

From the viewpoint of the component ratio by tax type, withholding income tax is 26.2% (for the previous year, 26.3%), corporation tax is 20.4% (18.5%), consumption tax is 32.7% (34.5%), self-assessment income tax is 5.7% (5.2%) and inheritance tax is 4.1% (3.8%) (see Table 2 and Figure 3).

（第3図）税目別の構成比

Figure 3: Breakdown of component ratio by tax type



## 2 申告所得税

Self-assessment income tax

- (1) 令和3年分所得税の確定申告書を提出した人員等（以下「確定申告者数」という。）は22,843千人で、申告納税額のある者は6,569千人、還付申告者は13,296千人となっている。

これを所得者別にみると、事業所得者3,873千人、不動産所得者1,539千人、給与所得者11,014千人、雑所得者5,663千人、他の区分に該当しない所得者754千人となっている（第4表参照）。

The number of Income tax self-assessment etc (herein after referred to the number of Income tax self-assessment) in 2021 is 22,843 thousand, the number of taxpayers who have income tax self-assessment 6,569 thousand, the number of filing returns for refund 13,296 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,873 thousand; Real estate income earners, 1,539 thousand; Employment income earners, 11,014 thousand; Miscellaneous income earners, 5,663 thousand; Income earners not otherwise classified, 754 thousand (see Table 4).

(第4表) 確定申告者数

Table 4: Number of Income tax self-assessment

区分 Type		確定申告者数 Number of Income tax self-assessment	申告納税額のある者 Number of taxpayers who have income tax self-assessment	還付申告をした者 Number of filing returns for refund	左記以外 Others
		千人 Thousand	千人 Thousand	千人 Thousand	千人 Thousand
事業所得者	Operating income earners	3,873	1,756	892	1,226
その他所得者	Other income earners	18,970	4,813	12,404	1,752
不動産所得者	Real estate income earners	1,539	1,055	133	350
給与所得者	Employment income earners	11,014	2,614	7,836	565
雑所得者	Miscellaneous income earners	5,663	798	4,065	799
他の区分に該当しない所得者	Income earners not otherwise classified	754	345	371	37
<b>合計</b>	<b>Total</b>	<b>22,843</b>	<b>6,569</b>	<b>13,296</b>	<b>2,978</b>

(注) 令和4年4月30日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2022, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by April 30.

また、これに対する総所得金額は92兆8,490億円で、申告納税額のある者は46兆2,842億円、還付申告者は44兆40億円、申告納税額は3兆7,937億円、還付税額は1兆2,342億円となっている（第5表参照）。

Gross income is 92,849.0 billion yen, taxpayers filing returns and paying tax is 46,284.2 billion yen, and taxpayers filing returns for refund is 44,004.0 billion yen.

The amounts of self-assessment income tax is 3,793.7 billion yen, and refund is 1,234.2 billion yen (see Table 5).

(第5表) 総所得金額、申告納税額、還付税額

Table 5: Total net income and the amounts of self-assessment income tax, refund.

区分 Type		総所得金額 Total net income	申告納税額のある者 Taxpayers who have income tax self-assessment	還付申告をした者 Filing returns for refund	申告納税額 The amounts of self-assessment income tax	還付税額 The amount of refund
		億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen
事業所得者	Operating income earners	114,769	86,122	20,777	8,555	2,622
その他所得者	Other income earners	813,721	376,721	419,263	29,382	9,720
不動産所得者	Real estate income earners	61,570	57,271	2,095	6,607	122
給与所得者	Employment income earners	552,978	194,558	346,001	7,083	6,990
雑所得者	Miscellaneous income earners	86,198	24,718	58,658	2,238	1,608
他の区分に該当しない所得者	Income earners not otherwise classified	112,974	100,174	12,509	13,454	999
<b>合計</b>	<b>Total</b>	<b>928,490</b>	<b>462,842</b>	<b>440,040</b>	<b>37,937</b>	<b>12,342</b>

(注) 令和4年4月30日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2022, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by April 30.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,675千人(構成比24.8%)、100万円超200万円以下の者5,187千人(22.7%)、200万円超300万円以下の者3,487千人(15.3%)、300万円超500万円以下の者3,803千人(16.6%)、500万円超1,000万円以下の者3,096千人(13.6%)、1,000万円超の者1,595千人(7.0%)となっている(第6図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,675 thousand (component rate: 24.8%) for less than 1 million yen; 5,187 thousand (22.7%) for over 1 million yen and less than 2 million yen; 3,487 thousand (15.3%) for over 2 million yen and less than 3 million yen; 3,803 thousand (16.6%) for over 3 million yen and less than 5 million yen; 3,096 thousand (13.6%) for over 5 million yen and less than 10 million yen; and 1,595 thousand (7.0%) for over 10 million yen (see Figure 6).

(第6図) 所得階級別の確定申告者数

Figure 6: Number of income earners by income range



(注) 令和4年4月30日までに申告又は処理(更正、決定等)した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2022, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by April 30.

### 3 源泉所得税

#### Withholding income tax

(1) 令和3年分の源泉所得税額(復興特別所得税を含む。)は、20兆4,297億円(前年18兆8,655億円)で、前年に比べて1兆5,643億円(伸び率8.3%)増加している。

これを所得種類別に前年と比べると、給与所得は11兆7,217億円(前年11兆2,117億円)で5,100億円(伸び率4.5%)、配当所得は5兆3,934億円(前年4兆8,007億円)で5,927億円(伸び率12.3%)、報酬・料金等は1兆1,622億円(前年1兆1,213億円)で409億円(伸び率3.6%)、それぞれ増加している。これに対して、利子所得等は2,737億円(前年2,973億円)で237億円(伸び率△8.0%)減少している(第7表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2021 is 20,429.7 billion yen (for the previous year, 18,865.5 billion yen). It increased by 1,564.3 billion yen (rate of increased: 8.3%) compared to the previous year.

According to the breakdown by income type, employment income increased by 510.0 billion yen from 11,211.7 to 11,721.7 billion yen (4.5%); dividend income increased by 592.7 billion yen from 4,800.7 to 5,393.4 billion yen (12.3%); remuneration, fee, etc. increased by 40.9 billion yen from 1,121.3 to 1,162.2 billion yen (3.6%), while interest income, etc. decreased by 23.7 billion yen from 297.3 to 273.7 billion yen (-8.0%)(see Table 7).

(第7表) 源泉徴収税額

Table 7: Amounts of withholding income tax

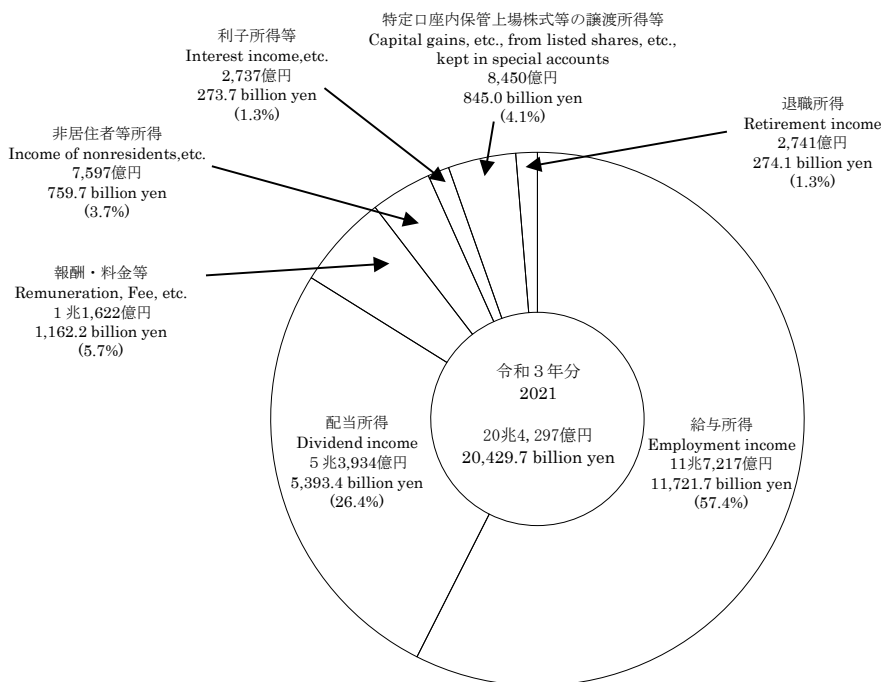
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率
							Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成28年分 2016	103,921	37,381	12,002	3,479	10,434	167,218	△6.2
29 2017	107,054	42,925	12,207	3,576	14,779	180,541	8.0
30 2018	111,800	45,686	12,115	3,673	12,976	186,250	3.2
令和元 2019	113,764	52,467	12,106	3,065	12,750	194,152	4.2
2 2020	112,117	48,007	11,213	2,973	14,345	188,655	△2.8
3 2021	117,217	53,934	11,622	2,737	18,788	204,297	8.3

また、種類別に構成比を見ると、給与所得57.4%(前年59.4%)、配当所得26.4%(同25.5%)、報酬・料金等5.7%(同5.9%)、非居住者等所得3.7%(同3.5%)となっている(第8図参照)。

The component ratio of each income type is as follows: employment income, 57.4% (for the previous year, 59.4%); dividend income, 26.4% (25.5%); remuneration, fee, etc., 5.7% (5.9%); income of nonresidents, etc., 3.7% (3.5%) (see Figure 8).

(第8図) 種類別の源泉徴収税額構成比

Figure 8: Breakdown of the component ratio of amount of withholding income tax by type



(2) 源泉徴収義務者数は、給与所得3,560千件(前年3,544千件)、報酬・料金等2,861千件(同2,838千件)、配当所得148千件(同148千件)となっている(第9表参照)。

The number of withholding agents is 3,560 thousand (3,544 thousand) for employment income, 2,861 thousand (2,838 thousand) for remuneration, fee, etc., and 148 thousand (148 thousand) for dividend income (see Table 9).

(第9表) 種類別の源泉徴収義務者数

Table 9 Number of withholding agents by type

区分 Type	給与所得 Employment income	報酬・料金等 Remuneration, Fee, etc.,	配当所得 Dividend income	その他 Others
	千件 Thousand	千件 Thousand	千件 Thousand	千件 Thousand
平成28年分 2016	3,543	2,847	142	84
29 2017	3,536	2,849	145	83
30 2018	3,532	2,847	147	83
令和元 2019	3,543	2,842	148	81
2 2020	3,544	2,838	148	78
3 2021	3,560	2,861	148	77

(注) 各年分とも、翌年6月30日現在の源泉徴収義務者数を示している。

Note: Figures for each year show the number of withholding agents as of June 30 of the following year.

(3) 令和3年分の民間給与実態統計調査結果からみると、1年を通じて勤務した給与所得者数は52,699千人(前年52,446千人)で、その平均給与は男性5,453千円(同5,322千円)、女性3,020千円(同2,926千円)となっている(第10表参照)。

According to the results of the Statistical Survey of Actual Statistics for Salary in the Private Sector in 2021, the number of employment income earners who worked through a year was 52,699 thousand (for the previous year, 52,446 thousand), and the average pay was 5,453 thousand yen (for the previous year, 5,322 thousand yen) for men, and 3,020 thousand yen (2,926 thousand yen) for women (see Table 10).

(第10表) 給与所得者数、平均給与

Table 10: Number of employment income earners, and average pay

区分 Type	給与所得者数 Number of employment income earners		平均給与 Average pay		
	伸び率 Growth rate	男 Male	女 Female	計 Total	
	千人 Thousand	%	千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成28年分 2016	48,691	1.6	5,211	2,797	4,216
29 2017	49,451	1.6	5,315	2,870	4,322
30 2018	50,264	1.6	5,450	2,931	4,407
令和元 2019	52,551	4.6	5,397	2,955	4,364
2 2020	52,446	▲0.2	5,322	2,926	4,331
3 2021	52,699	0.5	5,453	3,020	4,433

(注) 1年を通じて勤務した給与所得者について示している。

Note: Figures are concerning employment income earners in the private sector who worked through a year.

1年を通じて勤務した給与所得者52,699千人のうち、源泉徴収により所得税を納税している者は45,134千人となっている。税額は11兆6,273億円であり、納税者の給与総額に対する税額の割合は5.32%となっている(第11表参照)。

Among 52,699 thousand employment income earners, the number of those who paid withholding income tax was 45,134 thousand. The amount of tax is 11,627.3 billion yen which stands for 5.32% of the total amounts of salary of taxpayers (see Table 11).

(第11表) 給与所得者数、給与総額、税額

Table 11: Number of employment income earners, Total amounts of pay, and Amount of tax

区分 Type	給与所得者数 Number of employment income earners		納税者割合 Percentage of taxpayers ②/①	給与総額 Total amounts of pay		税額 Amount of tax	税額割合 Ratio of tax amounts against total amounts of salary	納税者の 税額割合 Ratio of tax amounts against total amounts of salary of taxpayers
	①	内 納税者数 Number of taxpayers ②		内 納税者 For taxpayers				
	千人 Thousand	千人 Thousand	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
平成28年分 2016	48,691	41,122	84.5	2,052,992	1,912,450	90,418	4.40	4.73
29 2017	49,451	41,975	84.9	2,137,167	1,993,510	97,384	4.56	4.89
30 2018	50,264	42,778	85.1	2,215,281	2,068,614	105,558	4.76	5.10
令和元 2019	52,551	44,602	84.9	2,293,259	2,136,680	107,737	4.70	5.04
2 2020	52,446	44,516	84.9	2,271,582	2,113,365	107,126	4.72	5.07
3 2021	52,699	45,134	85.6	2,336,141	2,184,122	116,273	4.98	5.32

(注) 1年を通じて勤務した給与所得者について示している。

Note: Figures are concerning employment income earners in the private sector who worked through a year.

#### 4 法人税

Corporation tax

法人数は328万3,475社（前年322万396社）となっている。

また、所得金額は78兆9,349億円（同69兆6,559億円）で、これに対する税額は13兆7,941億円（同12兆199億円）となっている（第12表参照）。

The number of corporations is 3,283,475 (for the previous year, 3,220,396). The amount of income is 78,934.9 billion yen (69,655.9 billion yen in the previous year), and the amount of tax is 13,794.1 billion yen (12,019.9 billion yen in the previous year) (see Table 12).

(第12表) 法人数、所得金額、税額

Table 12: Number of corporations, Amount of income, and Amount of tax

区分 Type	法人数 Number of corporations	所得金額 Amount of income		税額 Amount of tax		
		伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%
平成28年度 FY2016	3,078,927	1.0	629,248	3.1	111,060	△1.4
29 2017	3,105,959	0.9	702,340	11.6	123,459	11.2
30 2018	3,132,210	0.8	727,757	3.6	126,579	2.5
令和元 2019	3,165,396	1.1	645,050	△11.4	114,378	△9.6
2 2020	3,220,396	1.7	696,559	8.0	120,199	5.1
3 2021	3,283,475	2.0	789,349	13.3	137,941	14.8

(注) 1 各年度とも、翌年6月30日現在における法人数及びその年の4月1日から翌年3月31日までに事業年度が終了した法人の所得金額及び税額について示している。

2 法人数は法人課税課調

Note:1 For each year, the number of corporations as of June 30 of the following year, and income and tax amount of the corporation whose administrative business year ended between April 1 of the year and March 31 of the following year are described.

2 The number of corporations was identified by the Corporate Taxation Division.

法人数328万3,475社のうち、内国法人は327万6,596社（前年321万3,770社）で、これを種類別にみると、普通法人314万8,185社（同308万9,709社）、協同組合等4万2,181社（同4万2,544社）、公益法人等6万46社（同5万8,972社）となっている（第13表参照）。

Among 3,283,475 corporations, domestic corporations amount to 3,276,596 (for the previous year, 3,213,770) which includes 3,148,185 (for the previous year, 3,089,709) ordinary corporations, 42,181 (for the previous year, 42,544) cooperative associations, etc., and 60,046 (for the previous year, 58,972) corporation in public interest, etc. (see Table 13).

(第13表) 種類別法人数

Table 13: Number of corporations by type

区分 Type	内国法人 Domestic corporations				
	普通法人 Ordinary corporations	協同組合等 Cooperative associations, etc.	公益法人等 Corporation in public interest, etc.	人格のない 社団等 Association without judicial personality, etc.	
	Number	Number	Number	Number	Number
平成28年度 FY2016	3,072,939	2,955,577	43,687	54,422	19,253
29 2017	3,100,031	2,980,284	43,454	55,920	20,373
30 2018	3,126,207	3,004,951	43,194	56,970	21,092
令和元 2019	3,159,104	3,036,497	42,869	57,957	21,781
2 2020	3,213,770	3,089,709	42,544	58,972	22,545
3 2021	3,276,596	3,148,185	42,181	60,046	26,184

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

- (2) 令和3年度分の会社標本調査結果からみると、稼働中の内国普通法人は286万4,386社（前年280万4,371社）となっている。令和3年度分の法人286万4,386社から、連結子法人（1万5,868社）を除いた284万8,518社のうち、欠損法人は175万7,601社（前年173万9,778社）で、その割合（欠損法人割合）は61.7%となっている（第14表参照）。

According to the results of the FY2021 Corporation Sample Survey, the number of operating domestic ordinary corporations is 2,864,386 (for the previous year, 2,804,371). 1,757,601 corporations out of 2,848,518 which is the total 2,864,386 corporations in FY2021 minus 15,868 consolidated subsidiaries, are in deficit (for the previous year, 1,739,778). The percentage of corporations in deficit is 61.7% (see Table 14).

(第14表) 法人数、欠損法人、欠損法人割合

Table 14: Number of corporations, Corporations in deficit, and Deficit corporation ratio

区分 Type	法人数 Number of corporations	利益計上法人数 Number of corporations in profit	欠損法人数 Number of corporations in deficit	欠損法人割合 Deficit corporation ratio
平成28年度 FY2016	2,660,125	970,698	1,689,427	63.5
29 2017	2,693,956	1,006,857	1,687,099	62.6
30 2018	2,725,293	1,032,670	1,692,623	62.1
令和元 2019	2,745,437	1,054,080	1,691,357	61.6
2 2020	2,790,560	1,050,782	1,739,778	62.3
3 2021	2,848,518	1,090,917	1,757,601	61.7

- (注) 1 各年分とも、稼働中の内国普通法人について示している。  
2 連結申告を行った法人については、1グループを1社として集計している。

Note: 1 Figures for each year are concerning domestic corporations in operation.

2 A corporate group is considered as a corporation for those corporations that have adopted the consolidated declaration system.

営業収入金額は1,478兆4,551億円（前年1,350兆943億円）で、このうち、利益計上法人についてみると、営業収入金額は1,142兆7,539億円（前年981兆6,949億円）、所得金額は75兆5,808億円（同63兆7,868億円）、営業収入金額に対する所得金額の割合（所得率）は6.6%となっている（第15表参照）。

The amount of operating revenue is 1,478,455.1 billion yen (for the previous year, 1,350,094.3 billion yen). With respect to corporations in profit, the amount of operating revenue is 1,142,753.9 billion yen (for the previous year, 981,694.9 billion yen), and the amount of income is 75,580.8 billion yen (for the previous year, 63,786.8 billion yen). The ratio of the amount of income to the amount of operating revenue (income ratio) is 6.6% (see Table 15).

(第15表) 営業収入金額、所得金額、所得率

Table 15: Amount of operating revenue, Amount of income, and Income ratio

区分 Type	営業収入金額 Amount of operating revenue		うち利益計上法人 Corporations in profit				
			営業収入金額 Amount of operating revenue		所得金額 Amount of income		所得率 Income ratio
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate			
	億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
平成28年度 FY2016	14,508,100	0.1	11,444,408	2.3	594,612	3.9	5.2
29 2017	15,194,651	4.7	12,364,302	8.0	679,437	14.3	5.5
30 2018	15,477,854	1.9	12,690,268	2.6	697,456	2.7	5.5
令和元 2019	14,847,912	△ 4.1	11,337,453	△ 10.7	632,588	△ 9.3	5.6
2 2020	13,500,943	△ 9.1	9,816,949	△ 13.4	637,868	0.8	6.5
3 2021	14,784,551	9.5	11,427,539	16.4	755,808	18.5	6.6



5 相続税  
Inheritance tax

- (1) 令和3年中に相続が開始した被相続人からの相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（相続人）は410,784人、被相続人は169,670人である。  
また、相続税の課税価格及び納付税額は20兆3,978億円及び2兆4,440億円となっている（第16表参照）。

The number of persons who acquired property from ancestors, whose year of death is 2021, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance is 410,784, and the number of ancestors is 169,670.

The taxable amount and the amount of tax payment of inheritance tax are 20,397.8 billion yen and 2,444.0 billion yen respectively (see Table 16).

(第16表) 相続人の数、課税価格、納付税額、被相続人の数

Table 16: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

区分 Type	相続人の数 Number of heirs	課税価格 Taxable amount	納付税額 Amount of tax payment	被相続人の数 Number of ancestors
	人 Person	億円 100 million yen	億円 100 million yen	人 Person
平成29年分 2017	352,957	172,405	20,141	143,881
30 2018	365,440	179,864	21,104	149,481
令和元 2019	359,038	174,553	19,759	147,801
2 2020	371,646	180,658	20,928	153,023
3 2021	410,784	203,978	24,440	169,670

- (2) 令和3年中に相続が開始した被相続人からの相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）の被相続人に係る課税価格階級を見ると、5,000万円以下の者13,496人（構成比10.1%）、5,000万円超の者68,078人（50.7%）、1億円超の者34,382人（25.6%）、2億円超の者9,049人（6.7%）、3億円超の者5,436人（4.0%）、5億円超の者2,756人（2.1%）、10億円超の者1,078人（0.8%）となっている（第17表参照）。

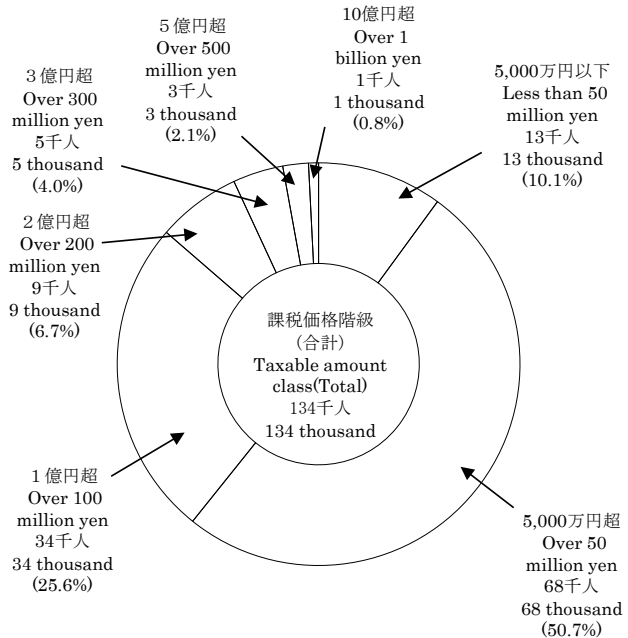
The ancestors, whose year of death is 2021 and whose heirs thus acquired property from them through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), are classified by the taxable amount class.

The number of ancestors with the taxable amount of less than 50 million yen is 13,496 (10.1%); 68,078 (50.7%) for those with the taxable amount of over 50 million yen, 34,382 (25.6%) for those with the taxable amount of over 100 million yen, 9,049 (6.7%) for those with the taxable amount of over 200 million yen, 5,436 (4.0%) for those with the taxable amount of over 300 million yen, 2,756 (2.1%) for those with the taxable amount of over 500 million yen, and 1,078 (0.8%) for those with the taxable amount of over 1 billion yen (see Table 17).

(第17表) 課税価格階級

Table 17: Taxable amount class

課税価格階級 Taxable amount class	被相続人の数 Number of ancestors
	人 Person
5,000万円以下 Less than 50 million yen	13,496
5,000万円超 Over 50 million yen	68,078
1億円超 Over 100 million yen	34,382
2億円超 Over 200 million yen	9,049
3億円超 Over 300 million yen	5,436
5億円超 Over 500 million yen	2,756
10億円超 Over 1 billion yen	1,078
合計 Total	134,275



6 贈与税  
Gift tax

(1) 令和3年中に贈与を受けた者は538,567人で、取得財産価額及び納付税額は2兆4,139億円及び2,554億円となっている(第18表参照)。

The number of recipients of gifts during 2021 is 538,567. The amount of values of properties acquired as gifts and the amount of tax payment are 2,413.9 billion yen and 255.4 billion yen respectively. (see Table 18).

(第18表) 贈与を受けた者数、取得財産価額、納付税額

Table 18: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

区分 Type	贈与を受けた者数 Number of recipients of gifts	取得財産価額 Amount of values of properties acquired	納付税額 Amount of tax payment
	人 Person	億円 100 million yen	億円 100 million yen
合計分 Total	538,567	24,139	2,554
暦年課税分 Calendar-Year Taxation	496,145	17,339	/
特例贈与財産 Special Gift Property	249,879	9,542	
一般贈与財産 General Gift Property	247,112	7,797	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	44,167	6,799	

(注) 1 合計分の「贈与を受けた者数」は、暦年課税分と相続時精算課税分に重複する者があるため一致しない。  
2 暦年課税分の「贈与を受けた者数」は、特例贈与財産と一般贈与財産に重複する者があるため一致しない。

Note: 1 "The Number of recipients of gifts" in total does not coincide with the total number of persons in "Calendar-Year Taxation" and "Taxation System for Settlement at the Time of Inheritance" because there are some overlapping persons between them.  
2 "The Number of recipients of gifts" in "Calendar-Year Taxation" does not coincide with the total number of persons in "Special Gift Property" and "General Gift Property" because there are some overlapping persons between them.

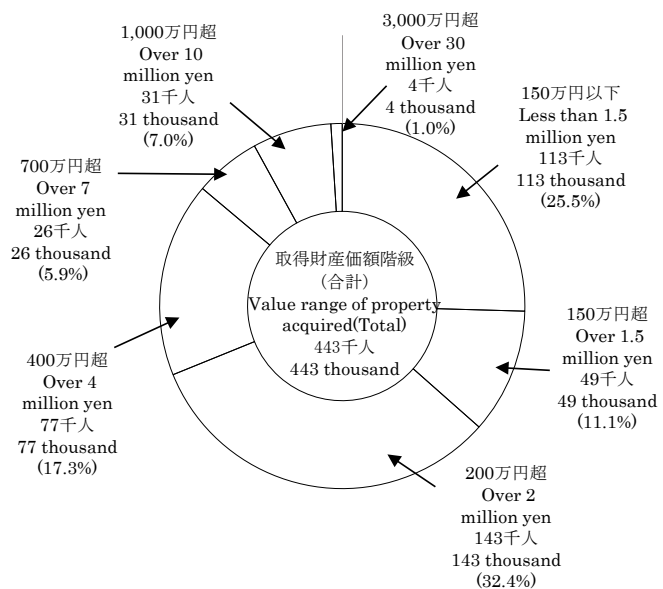
(2) 令和3年中に財産の贈与を受けた者のうち、申告義務のある者(住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。)に係る取得財産価額階級を見ると、150万円以下の者112,890人(構成比25.5%)、150万円超の者49,144人(11.1%)、200万円超の者143,424人(32.4%)、400万円超の者76,586人(17.3%)、700万円超の者26,094人(5.9%)、1,000万円超の者30,960人(7.0%)、3,000万円超の者4,228人(1.0%)となっている(第19表参照)。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2021 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), less than 1.5 million yen is 112,890 persons (composition ratio: 25.5%), over 1.5 million yen is 49,144 persons (composition ratio: 11.1%), over 2 million yen is 143,424 persons (composition ratio: 32.4%), over 4 million yen is 76,586 persons (composition ratio: 17.3%), over 7 million yen is 26,094 persons (composition ratio: 5.9%), over 10 million yen is 30,960 persons (composition ratio: 7.0%), and over 30 million yen is 4,228 persons (composition ratio: 1.0%) (see Table 19).

(第19表) 取得財産価額階級

Table 19: Value range of property acquired

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
	人 Person
150万円以下 Less than 1.5 million yen	112,890
150万円超 Over 1.5 million yen	49,144
200万円超 Over 2 million yen	143,424
400万円超 Over 4 million yen	76,586
700万円超 Over 7 million yen	26,094
1,000万円超 Over 10 million yen	30,960
3,000万円超 Over 30 million yen	4,228
合計 Total	443,326



## 7 消費税

### Consumption tax

令和3年度分の消費税の納税申告件数は2,922千件（前年2,927千件）、納税申告額は19兆7,895億円（同19兆1,719億円）となっている。

一方、還付申告件数は284千件（同250千件）、還付税額は5兆9,128億円（同4兆9,098億円）となっている。

また、令和4年3月末現在の消費税の課税事業者届出件数は3,245千件（同3,251千件）、課税事業者選択届出件数は137千件（同134千件）、新設法人に該当する旨の届出件数は13千件（同14千件）となっている（第20表参照）。

The number of tax returns of consumption tax for FY 2021 is 2,922 thousand (for the previous year, 2,927 thousand) and the amount of declared tax is 19,789.5 billion yen (19,171.9 billion yen).

The number of refund returns is 284 thousand (250 thousand), and the amount of refund tax is 5,912.8 billion yen (4,909.8 billion yen).

As of March 31 in 2022, the number of notifications of taxable enterprises status for Consumption tax is 3,245 thousand (3,251 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 137 thousand (134 thousand), and the number of notifications of being qualified for a newly established corporation is 13 thousand (14 thousand) (see Table 20).

(第20表) 消費税の申告件数、納税申告額、還付税額、課税事業者等届出件数

Table 20: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, etc.

区分 Type	納税 申告件数 Number of tax returns	納税申告額 Amount of declared tax	還付 申告件数 Number of refund returns	還付税額 Amount of refund tax	課税事業者 届出件数 Number of notifications of taxable enterprises status for Consumption tax	課税事業者 選択届出件数 Number of notifications of choosing taxable enterprises status for Consumption tax	新設法人に該当 する旨の届出件 数 Number of notifications of being qualified for a newly established corporation
	千件 Thousand	億円 100 million	千件 Thousand	億円 100 million	千件 Thousand	千件 Thousand	千件 Thousand
平成28年度 FY2016	2,983	162,217	173	38,752	3,197	110	14
29 2017	2,986	164,405	180	41,189	3,213	118	14
30 2018	2,989	164,902	188	43,845	3,237	125	15
令和元 2019	2,957	169,695	195	46,087	3,258	131	15
2 2020	2,927	191,719	250	49,098	3,251	134	14
3 2021	2,922	197,895	284	59,128	3,245	137	13

(注) 処理事績を含む。

Note: Cases processed (correction, determination, etc.) are included.

## 8 酒税

### Liquor tax

(1) 令和3年度における酒税の税額は1兆721億円（前年1兆681億円）で、前年に比べて40億円（伸び率0.4%）増加している。また、販売（消費）数量は772万kl（前年783万kl）で、前年に比べて11万kl（伸び率△1.4%）減少している（第21表参照）。

The amount of liquor tax for FY 2021 is 1,072.1 billion yen, which is 4 billion yen more (rate of increase:0.4%) than the previous year (1,068.1 billion yen).

The volume of sales (consumption) is 772 million kl, which is 11 million kl less (rate of decrease:1.4%) than the previous year (783 million kl) (see Table 21).

(第21表) 酒税の税額、販売（消費）数量

Table 21: Amount of liquor tax, Volume of sales (consumption)

区分 Type	税額 Amount of tax	伸び率 Growth rate	販売数量 (消費) Volume of sales (consumption)	
			伸び率 Growth rate	伸び率 Growth rate
	億円 100 million	%	kl	%
平成28年度 FY2016	12,465	△ 1.1	8,411,874	△ 0.8
29 2017	12,299	△ 1.3	8,373,636	△ 0.5
30 2018	12,072	△ 1.8	8,245,929	△ 1.5
令和元 2019	11,805	△ 2.2	8,127,905	△ 1.4
2 2020	10,681	△ 9.5	7,827,698	△ 3.7
3 2021	10,721	0.4	7,720,810	△ 1.4

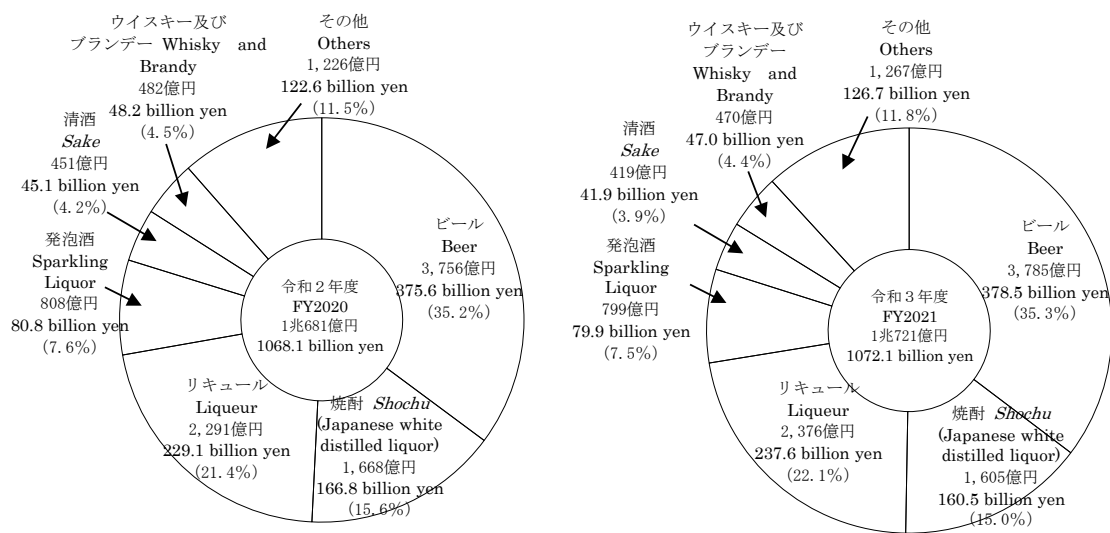
(2) 税額を品目等別に前年と比べると、リキュールは2,291億円から2,376億円（構成比22.1%）へと85億円（伸び率3.7%）、ビールは3,756億円から3,785億円（構成比35.3%）へと29億円（伸び率0.8%）増加している。  
これに対し、焼酎は1,668億円から1,605億円（構成比15.0%）へと62億円（伸び率△3.7%）、清酒は451億円から419億円（構成比3.9%）へと32億円（伸び率△7.2%）、ウイスキー及びブランデーは482億円から470億円（構成比4.4%）へと12億円（伸び率△2.5%）、発泡酒は808億円から799億円（構成比7.5%）へと9億円（伸び率△1.1%）減少している（第22図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Liqueur increased by 8.5 billion yen (rate of increase: 3.7 %) from 229.1 billion yen to 237.6 billion yen (component ratio: 22.1%); Beer increased by 2.9 billion yen (rate of increase: 0.8 %) from 375.6 billion yen to 378.5 billion yen (component ratio: 35.3 %).

Shochu (Japanese white distilled liquor) decreased by 6.2 billion yen (rate of decrease: 3.7 %) from 166.8 billion yen to 160.5 billion yen (component ratio: 15.0 %); Sake decreased by 3.2 billion yen (rate of decrease: 7.2%) from 45.1 billion yen to 41.9 billion yen (component ratio: 3.9%); Whisky and Brandy decreased by 1.2 billion yen (rate of decrease: 2.5%) from 48.2 billion yen to 47.0 billion yen (component ratio: 4.4%); Sparkling liquor decreased by 0.9 billion yen (rate of decrease: 1.1 %) from 80.8 billion yen to 79.9 billion yen (component ratio: 7.5%). (see Figure 22).

(第22図) 品目等別の税額

Figure 22: Amount of tax revenue by item of alcoholic beverage



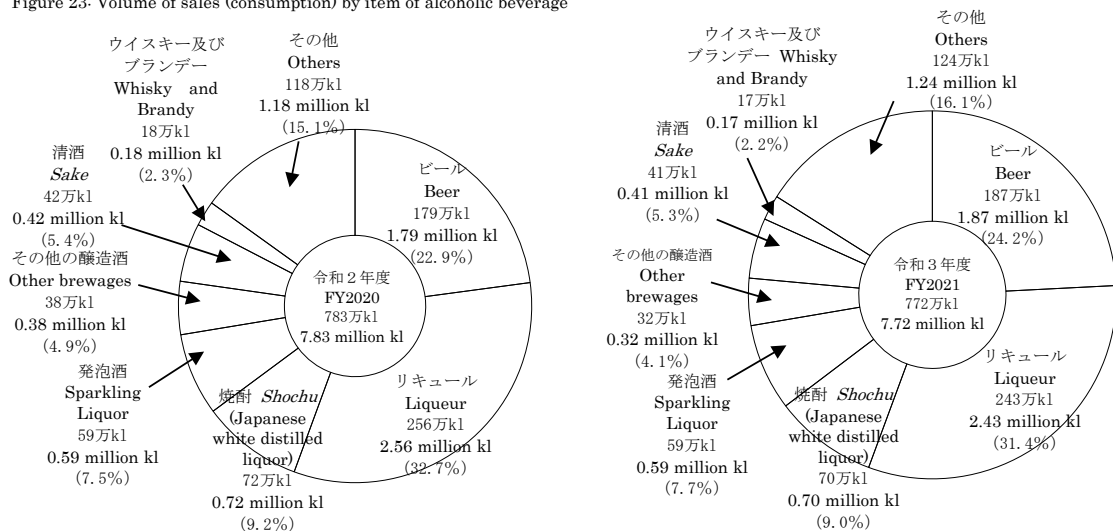
(3) 販売（消費）数量の状況を品目等別に前年と比べると、ビールは179万klから187万kl（構成比24.2%）へと7万kl（伸び率4.0%）増加している。  
これに対し、リキュールは256万klから243万kl（構成比31.4%）へと13万kl（伸び率△5.3%）、その他の醸造酒は38万klから32万kl（構成比4.1%）へと6万kl（伸び率△16.8%）、焼酎は72万klから70万kl（構成比9.0%）へと2万kl（伸び率△4.1%）、清酒は42万klから41万kl（構成比5.3%）へと1万kl（伸び率△2.2%）、ウイスキー及びブランデーは18万klから17万kl（構成比2.2%）へと1万kl（伸び率△1.4%）減少している（第23図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Beer increased by 0.07 million kl (rate of increase: 4.0%) from 1.79 million kl to 1.87 million kl (component ratio: 24.2 %).

Liqueur decreased by 0.13 million kl (rate of decrease: 5.3 %) from 2.56 million kl to 2.43 million kl (component ratio: 31.4 %); Other brewed liquors decreased by 0.06 million kl (rate of decrease: 16.8 %) from 0.38 million kl to 0.32 million kl (component ratio: 4.1 %); Shochu decreased by 0.02 million kl (rate of decrease: 4.1 %) from 0.72 million kl to 0.70 million kl (component ratio: 9.0 %); Sake decreased by 0.01 million kl (rate of decrease: 2.2 %) from 0.42 million kl to 0.41 million kl (component ratio: 5.3 %); Whisky and Brandy decreased by 0.01 million kl (rate of decrease: 1.4 %) from 0.18 million kl to 0.17 million kl (component ratio: 2.2%). (see Figure 23).

(第23図) 品目等別の販売（消費）数量

Figure 23: Volume of sales (consumption) by item of alcoholic beverage



## 9 たばこ税及びたばこ特別税

### Tobacco tax and special tobacco surtax

令和3年度におけるたばこ税及びたばこ特別税(税関分を除く。)の課税数量は、621億本(前年663億本)、税額は4,535億円(同4,513億円)で、前年に比べて課税数量で42億本(伸び率△6.4%)減少し、税額で22億円(同0.5%)増加している(第24表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2021 is 62.1 billion pieces, which is 4.2 billion pieces less (rate of increase: -6.4 %) than the previous year (66.3 billion pieces). And the amount of tax is 453.5 billion yen, which is 2.2 billion yen more (0.5 %) than the previous year (451.3 billion yen)(see Table 24).

(第24表) たばこ税及びたばこ特別税の課税数量、税額

Table 24: Taxable quantity and Amount of tax of tobacco tax and special tobacco surtax

区分 Type		課税数量 Taxable quantity		税額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		億本 100 million	%	億円 100 million yen	%
平成28年度	FY2016	1,021	△ 6.9	6,017	△ 6.4
29	2017	894	△ 12.5	5,315	△ 11.7
30	2018	825	△ 7.7	5,110	△ 3.9
令和元	2019	760	△ 7.9	4,981	△ 2.5
2	2020	663	△ 12.7	4,513	△ 9.4
3	2021	621	△ 6.4	4,535	0.5

## 10 揮発油税及び地方揮発油税

### Gasoline tax and local gasoline tax

令和3年度における揮発油税及び地方揮発油税(税関分を除く。)の課税数量は、41,697千kl(前年41,520千kl)、税額は2兆2,389億円(同2兆2,294億円)で、前年に比べて課税数量で177千kl(伸び率0.4%)、税額で95億円(同0.4%)増加している(第25表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2021 is 41,697 thousand kl (for the previous year, 41,520 thousand kl), which is 177 thousand kl more (rate of increase: 0.4 %) than the previous year. And the amount of tax is 2,238.9 billion yen, which is 9.5 billion yen more (0.4%) than previous year (2,229.4 billion yen) (see Table 25).

(第25表) 揮発油税及び地方揮発油税の課税数量、税額

Table 25: Taxable quantity and Amount of tax of gasoline tax and local gasoline tax

区分 Type		課税数量 Taxable quantity		税額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成28年度	FY2016	49,883	△ 1.1	26,787	△ 1.1
29	2017	48,762	△ 2.2	26,186	△ 2.2
30	2018	47,043	△ 3.5	25,262	△ 3.5
令和元	2019	46,029	△ 2.2	24,613	△ 2.6
2	2020	41,520	△ 9.8	22,294	△ 9.4
3	2021	41,697	0.4	22,389	0.4

## 11 航空機燃料税

### Aviation fuel tax

令和3年度における航空機燃料税の課税数量は3,208千kl(前年2,746千kl)、税額は260億円(同414億円)で、前年に比べて課税数量で462千kl(伸び率16.8%)増加し、税額で154億円(同△37.1%)減少している(第26表参照)。

Taxable quantity of aviation fuel tax in FY 2021 is 3,208 thousand kl, which is 462 thousand kl more (rate of increase: 16.8 %) than the previous year (2,746 thousand kl). And the amount of tax is 26.0 billion yen, which is 15.4 billion yen less (-37.1 %) than the previous year (41.4 billion yen)(see Table 26).

(第26表) 航空機燃料税の課税数量、税額

Table 26: Taxable quantity and Amount of tax of aviation fuel tax

区分 Type		課税数量 Taxable quantity		税額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成28年度	FY2016	4,928	0.7	763	0.2
29	2017	5,014	1.8	776	1.8
30	2018	5,050	0.7	782	0.7
令和元	2019	5,177	2.5	800	2.4
2	2020	2,746	△ 47.0	414	△ 48.3
3	2021	3,208	16.8	260	△ 37.1

## 12 石油ガス税

### Liquefied petroleum gas tax

令和3年度における石油ガス税の課税数量は540千t（前年550千t）、税額は95億円（同96億円）で、前年に比べて課税数量で10千t（伸び率△1.8%）、税額で2億円（同△1.8%）減少している（第27表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2021 is 540 thousand tons, which is 10 thousand tons less (rate of increase: -1.8%) than the previous year (550 thousand tons). And the amount of tax is 9.5 billion yen, which is 0.2 billion yen less (-1.8%) than the previous year (9.6 billion yen) (see Table 27).

(第27表) 石油ガス税の課税数量、税額

Table 27: Taxable quantity and Amount of tax of liquefied petroleum gas tax

区分 Type	課税数量 Taxable quantity		税額 Amount of tax	伸び率 Growth rate
	千t Thousand ton	伸び率 Growth rate		
			億円 100 million yen	%
平成28年度 FY2016	996	△ 5.6	175	△ 5.3
29 2017	948	△ 4.8	166	△ 5.1
30 2018	877	△ 7.4	154	△ 7.4
令和元 2019	793	△ 9.6	139	△ 9.6
2 2020	550	△ 30.6	96	△ 30.6
3 2021	540	△ 1.8	95	△ 1.8

## 13 石油石炭税

### Petroleum and coal tax

令和3年度における石油石炭税（税関分を除く。）の課税数量は、原油分が499千kl（前年512千kl）、ガス状炭化水素分が3,019千t（同2,939千t）、石炭分が877千t（同942千t）で、前年に比べて原油分は13千kl（伸び率△2.5%）減少し、ガス状炭化水素分は80千t（同2.7%）増加し、石炭分は64千t（同△6.8%）減少している。税額は原油分が14.0億円（前年14.3億円）、ガス状炭化水素分が56.2億円（同54.7億円）、石炭分が12.0億円（同12.9億円）で、前年に比べて原油分は0.4億円（伸び率△2.5%）減少し、ガス状炭化水素分は1.5億円（同2.7%）増加し、石炭分は0.9億円（同△6.8%）減少している（第28表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2021 is as follows: crude oil decreased by 13 thousand kiloliter (rate of increase: -2.5%) from 512 thousand kiloliter in the previous year to 499 thousand kl; gaseous hydrocarbons increased by 80 thousand tons (2.7%) from 2,939 thousand tons in the previous year to 3,019 thousand tons; coal decreased by 64 thousand tons (-6.8%) from 942 thousand tons in the previous year to 877 thousand tons. The tax amounts are as follows: crude oil decreased by 0.04 billion yen (rate of increase: -2.5%) from 1.43 billion yen in the previous year to 1.40 billion yen; gaseous hydrocarbons increased by 0.15 billion yen (2.7%) from 5.47 billion yen in the previous year to 5.62 billion yen; coal decreased by 0.09 billion yen (-6.8%) from 1.29 billion yen in the previous year to 1.20 billion yen (see Table 28).

(第28表) 石油石炭税の課税数量、税額

Table 28: Taxable quantity and Amount of tax of petroleum and coal tax

区分 type	課税数量 Taxable quantity		税額 Amount of tax	伸び率 Growth rate
	千kl Thousand KL	伸び率 Growth rate		
原油 crude oil			億円 100 million yen	%
平成28年度 FY2016	608	2.2	16.9	11.8
29 2017	568	△ 6.6	15.9	△ 5.9
30 2018	514	△ 9.6	14.4	△ 9.6
令和元 2019	539	4.8	15.1	4.9
2 2020	512	△ 4.9	14.3	△ 4.9
3 2021	499	△ 2.5	14.0	△ 2.5
ガス状炭化水素 gaseous hydrocarbons			億円 100 million yen	%
平成28年度 FY2016	3,048	△ 5.0	55.9	8.8
29 2017	3,248	6.6	60.4	8.1
30 2018	3,161	△ 2.7	58.8	△ 2.6
令和元 2019	3,139	△ 0.7	58.4	△ 0.7
2 2020	2,939	△ 6.4	54.7	△ 6.4
3 2021	3,019	2.7	56.2	2.7
石炭 coal			億円 100 million yen	%
平成28年度 FY2016	1,664	△ 7.3	22.4	10.7
29 2017	1,781	7.0	24.4	8.9
30 2018	1,570	△ 11.8	21.5	△ 11.8
令和元 2019	901	△ 42.6	12.4	△ 42.6
2 2020	942	4.5	12.9	4.5
3 2021	877	△ 6.8	12.0	△ 6.8

14 印紙税  
Stamp tax

令和3年度における印紙税（現金納付分）の税額は1,309億円（前年1,372億円）、納税人員は161千人（同163千人）で、前年に比べて税額で63億円（伸び率△4.6%）、納税人員で2千人（同△1.2%）減少している（第29表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2021 is 130.9 billion yen, which is 6.3 billion yen less (rate of increase: -4.6 %) than the previous year (137.2 billion yen).

The number of taxpayers decreased by 2 thousand (rate of increase: -1.2 %) from the previous year (163 thousand) to 161 thousand (see Table 29).

(第29表) 印紙税の税額、納税人員

Table 29: Amount of stamp tax and Number of taxpayers

区分 Type	税額 Amount of tax		納税人員 Number of taxpayers	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate
	億円 100 million yen	%	千人 Thousand	%
平成28年度 FY2016	1,628	△ 1.7	173	0.8
29 2017	1,594	△ 2.1	173	△ 0.0
30 2018	1,562	△ 2.0	172	△ 0.5
令和元 2019	1,509	△ 3.4	171	△ 0.7
2 2020	1,372	△ 9.1	163	△ 4.5
3 2021	1,309	△ 4.6	161	△ 1.2

15 電源開発促進税

Promotion of power-resources development tax

令和3年度における電源開発促進税の課税電力量は8,400億kWh（前年8,285億kWh）、税額は3,150億円（同3,107億円）で、前年に比べて課税電力量で115億kWh（伸び率1.4%）、税額で43億円（同1.4%）増加している（第30表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2021 is 840.0 billion kWh, which is 11.5 billion kWh more (rate of increase: 1.4%) than the previous year (828.5 billion kWh).

And the amount of tax is 315.0 billion yen, which is 4.3 billion yen more (1.4 %) than the previous year (310.7 billion yen)(see Table 30).

(第30表) 電源開発促進税の電力量、税額

Table 30: Taxable quantity of electricity sold and Amount of promotion of power-resources development tax

区分 type	販売電気の電力量 Taxable volume of electricity sold		税額 Amount of tax	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate
	億kWh 100 million kWh	%	億円 100 million yen	%
平成28年度 FY2016	8,514	1.1	3,193	1.1
29 2017	8,684	2.0	3,256	2.0
30 2018	8,621	△ 0.7	3,233	△ 0.7
令和元 2019	8,429	△ 2.2	3,161	△ 2.2
2 2020	8,285	△ 1.7	3,107	△ 1.7
3 2021	8,400	1.4	3,150	1.4

16 国際観光旅客税

International tourist tax

令和3年度における国際観光旅客税（税関分を除く。）の課税人員は1,250千人（前年1,838千人）、税額は13億円（同18億円）で、前年に比べて課税人員で588千人（伸び率△32.0%）、税額で6億円（同△32.0%）減少している（第31表参照）。

The number of taxpayers of international tourist tax (figures for custom house are not included) in FY 2021 is 1,250 thousand, which decreased by 588 thousand (rate of increase: -32.0 %) from the previous year (1,838 thousand). And the amount of tax is 1.3 billion yen, which decreased by 0.6 billion yen (-32.0%) from the previous year (1.8 billion yen)(see Table 31).

(第31表) 国際観光旅客税の課税人員、税額

Table 31: Number of taxpayers and Amount of tax of international tourist tax

区分 Type	課税人員 Taxable Number		税額 Amount of tax	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate
	千人 Thousand	%	億円 100 million yen	%
平成30年度 FY2018	6,777	-	68	-
令和元 2019	42,428	526.1	424	526.1
2 2020	1,838	△ 95.7	18	△ 95.7
3 2021	1,250	△ 32.0	13	△ 32.0

## 17 国税徴収

### National tax collection

- (1) 令和3年度における国税の徴収決定済額は、79兆1,241億円(前年73兆6,566億円)で、前年に比べて5兆4,675億円(伸び率7.4%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2021 is 79,124.1 billion yen, which is 5,467.5 billion yen more (rate of increase: 7.4%) than the previous year (73,656.6 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2年度 FY2020	構成比 Component ratio	令和3年度 FY2021	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	} 280,183	38.0	} 285,305	36.1	1.8
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	} 191,450	26.0	} 206,696	26.1	8.0
源 泉 所 得 税 Withholding income tax					
法 人 税 Corporation tax	137,175	18.6	154,426	19.5	12.6
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	} 37,977	5.2	} 44,413	5.6	16.9
申 告 所 得 税 Self-assessment income tax					
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	} 24,170	3.3	} 24,231	3.1	0.3
揮発油税及地方道路税 Gasoline tax and local road tax					
相 続 税 Inheritance tax	25,846	3.5	30,997	3.9	19.9
酒 税 Liquor tax	10,737	1.5	10,711	1.4	△ 0.2
そ の 他 Others	29,028	3.9	34,462	4.4	18.7
計 Total	736,566	100.0	791,241	100.0	7.4

(注) 「相続税」には贈与税を含む。

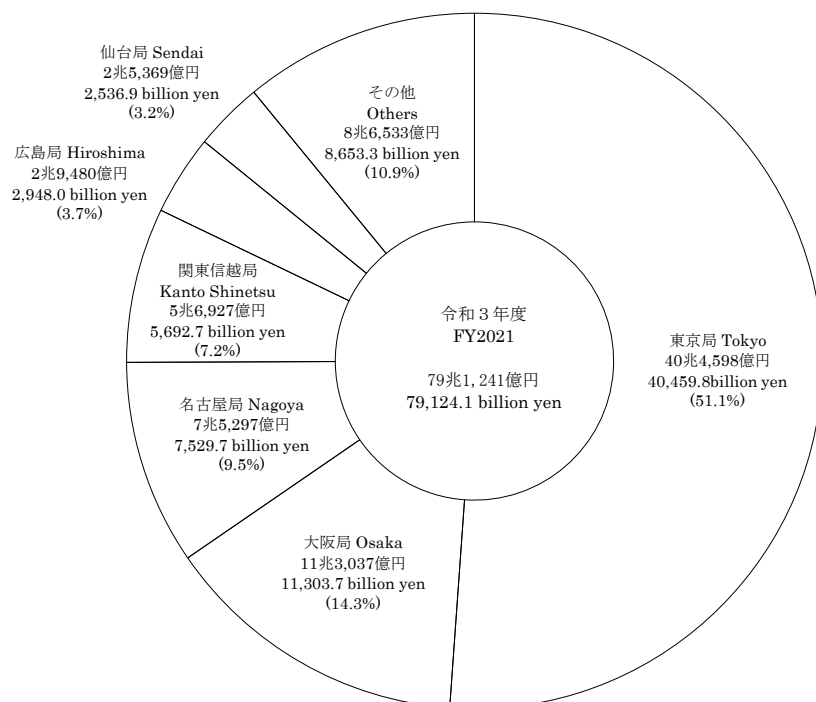
Note: Inheritance tax includes gift tax.

- (2) 国税局別に徴収決定済額をみると、東京国税局40兆4,598億円(構成比51.1%)、大阪国税局11兆3,037億円(14.3%)、名古屋国税局7兆5,297億円(9.5%)、関東信越国税局5兆6,927億円(7.2%)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, 40,459.8 billion yen (component ratio: 51.1%); Osaka, 11,303.7 billion yen (14.3%); Nagoya, 7,529.7 billion yen (9.5%); Kanto Shinetsu, 5,692.7 billion yen (7.2%) (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



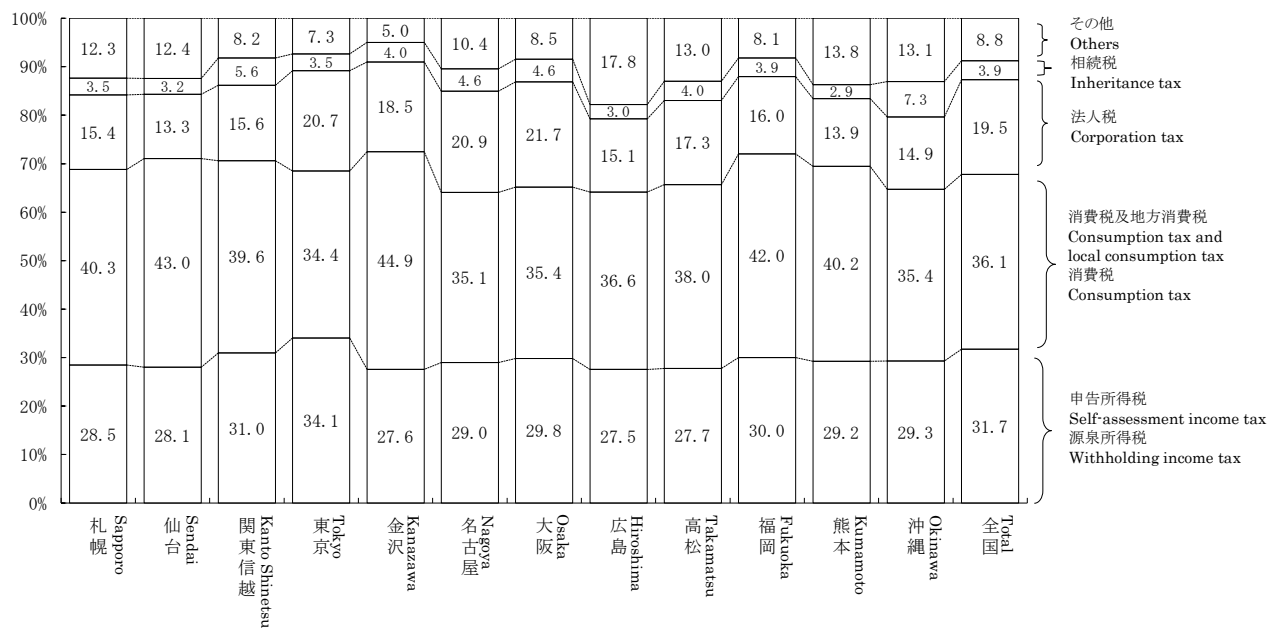


また、国税局別に主要税目の構成をみると、各国税局とも消費税、消費税及地方消費税が最も高い比率となっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that consumption tax and local consumption tax represents the highest component rate in each 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



(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.

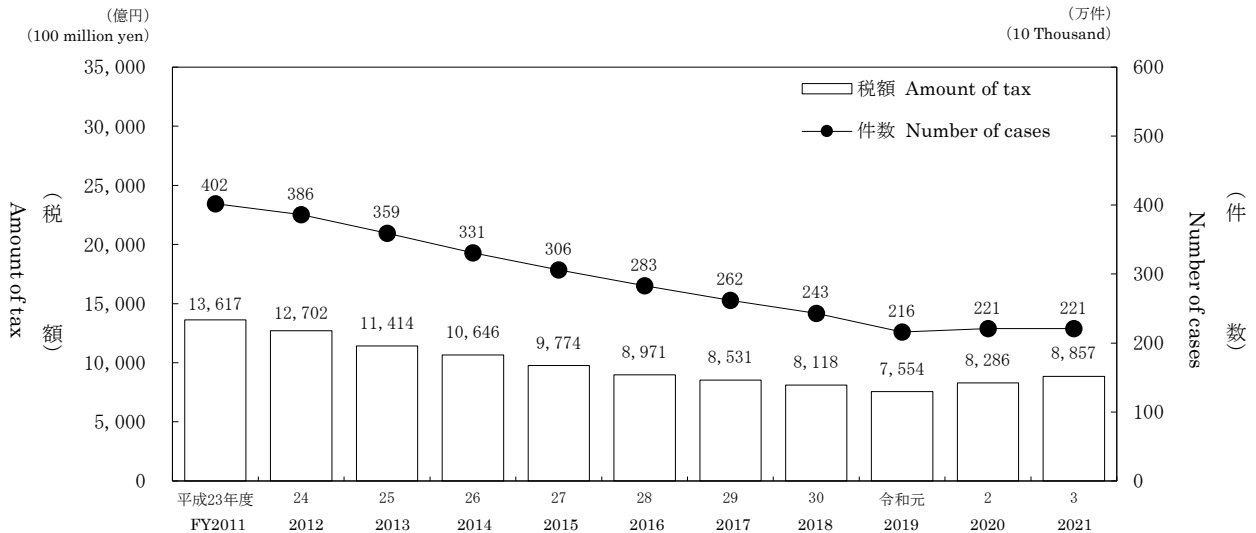
18 国税滞納  
National tax delinquency

(1) 令和3年度末における国税の整理中の滞納は、220.7万件（前年度220.8万件）8,857億円（同8,286億円）であり、前年に比べ件数は0.1万件（伸び率△0.1%）減少しており、税額は571億円（同6.9%）増加している（第35図参照）。

As of the end of FY 2021, the number of tax delinquencies in processing is 2,207 thousand (for the previous fiscal year, 2,208 thousand) and the amount of arrears is 885.7 billion yen (828.6 billion yen). Compared to the previous year, they decreased by 1 thousand (rate of increase: △0.1%), and increased by 57.1 billion yen (6.9 %) 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



(注) 地方消費税は含まない。  
Note: Excluding local consumption tax.

(2) 令和3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3,551億円（前年度3,245億円）、申告所得税2,392億円（同2,288億円）、法人税1,180億円（同1,081億円）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, 355.1 billion yen (for the previous fiscal year 324.5 billion yen); Self-assessment income tax, 239.2 billion yen (228.8 billion yen); corporate tax, 118.0 billion yen (108.1 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2年度 FY2020		令和3年度 FY2021		
	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	322	1,053	326	1,137	7.9
申告所得税 Self-assessment income tax	908	2,288	857	2,392	4.6
法人税 Corporation tax	90	1,081	96	1,180	9.2
相続税 Inheritance tax	12	561	10	517	△ 7.9
消費税 Consumption tax	831	3,245	866	3,551	9.4
その他 Others	44	57	52	80	41.2
<b>合計 Grand total</b>	<b>2,208</b>	<b>8,286</b>	<b>2,207</b>	<b>8,857</b>	<b>6.9</b>

(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。  
5 「税額の伸び率」は百万円単位により計算している。

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.  
5 "Increase rate of tax amount" is calculated by million yen.

19 不服審査・訴訟事件

Administrative review / Litigation case

- (1) 令和3年度中の再調査の請求の発生件数は1,119件(前年度1,000件)で前年度に比べて119件(伸び率11.9%)増加している。前年度から繰り越された338件を含む要処理件数1,457件のうち、処理済件数は1,198件で、このうち再調査の請求人の請求が一部又は全部認められた請求認容件数は83件(前年度100件)、割合は6.9%(前年度10.0%)となっている(第37表参照)。

The number of requests for re-examination in FY 2021 is 1,119 which is 119 more (rate of increase: 11.9%) than the previous fiscal year (1,000).

Out of 1,457 cases necessary to dispose including 338 cases carried over from the previous year, 1,198 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of the re-examination requestor were accepted is 83 (for the previous fiscal year, 100), which accounts for 6.9% (10.0%) of all cases (see Table 37).

(第37表) 再調査の請求の状況

Table37: Disposition of requests for re-examination

区分 Type	再調査の請求件数 Number of the requests for re-examination		伸び率 Growth rate	処理済件数 Number of already processed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成28年度	FY2016	1,674	△ 47.5	1,805	123	6.8
29	2017	1,814	8.4	1,726	213	12.3
30	2018	2,043	12.6	2,150	264	12.3
令和元	2019	1,359	△ 33.5	1,513	187	12.4
2	2020	1,000	△ 26.4	999	100	10.0
3	2021	1,119	11.9	1,198	83	6.9

(注) 1 平成27年度以前は、全て「異議申立て」に係るものである。

2 平成28年度以降については、税務署長等の処分が平成28年3月31日以前に行われている場合は、「異議申立て」に係るものである。

Note:1 Figures on or before FY2015 are the figures of requests for reinvestigation.

2 Figures on and after FY2016 include the figures of requests for reinvestigation for the decision made by the District Director of the Tax Office, etc. on or before March 31, 2016.

- (2) 令和3年度中の審査請求の請求件数は2,482件(前年度2,237件)で前年度に比べて245件(伸び率11.0%)増加している。前年度から繰り越された2,221件を含む要処理件数4,703件のうち、処理済件数は2,282件で、このうち審査請求人の請求が一部又は全部認められた認容件数は297件(前年度233件)、割合は13.0%(前年度10.0%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2021 is 2,482, which is 245 more (rate of increase: 11.0%) than the previous year (2,237).

Out of 4,703 cases necessary to dispose including 2,221 cases carried over from the previous year, 2,282 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 297 (for the previous year, 233), which accounts for 13.0% (10.0%) of all cases (see Table 38).

(第38表) 審査請求の状況

Table38: Disposition of requests for reconsideration

区分 Type	審査請求件数 Number of requests for reconsideration		伸び率 Growth rate	処理済件数 Number of already processed	認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成28年度	FY2016	2,488	18.6	1,959	241	12.3
29	2017	2,953	18.7	2,475	202	8.2
30	2018	3,104	5.1	2,923	216	7.4
令和元	2019	2,563	△ 17.4	2,846	375	13.2
2	2020	2,237	△ 12.7	2,328	233	10.0
3	2021	2,482	11.0	2,282	297	13.0

- (3) 令和3年度中に国側を被告とした訴訟の発生件数は189件(前年度165件)で、前年度に比べて24件(伸び率14.5%)増加している。訴訟が終了した件数は199件で、このうち原告が一部又は全部勝訴した原告勝訴件数は13件(前年度14件)、割合は6.5%(前年度7.8%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2021 was 189 (compared to 165 in the previous year), 24 year-on-year (14.5% year-on-year). During the fiscal year, final court decisions were made on 199 cases, of which court decisions partly or fully in favor of plaintiffs were made in 13 cases (compared to 14 cases in the previous year), accounting for 6.5% (up from 7.8% in the previous year) of all cases (see Table 39).

(第39表) 国側を被告とした訴訟状況

Table39: Disposition of litigation cases (government as defendant)

区分 Type	訴訟提起件数 Number of filed litigation cases		伸び率 Growth rate	訴訟終結件数 Number of processed litigation cases	原告勝訴件数 Number of decisions in favor of plaintiffs	割合 Percentage
	件 Case	%				
平成28年度	FY2016	230	△ 0.4	245	11	4.5
29	2017	199	△ 13.5	210	21	10.0
30	2018	181	△ 9.0	177	6	3.4
令和元	2019	223	23.2	216	21	9.7
2	2020	165	△ 26.0	180	14	7.8
3	2021	189	14.5	199	13	6.5

(注) 「訴訟提起件数」は事件区分の変更等の調整件数と本年度提起件数の合計である。

Note: "Number of filed litigation cases" means the sum of number of arranged cases such as change of jurisdiction and number of filed litigation cases for the current fiscal year.

## 20 国税犯則事件

National tax crime

- (1) 令和3年度における直接国税犯則事件に係る一審判決の件数は117件で、そのうち有罪件数は117件（有罪率100.0%）である（第40表参照）。

The number of first trials related to Direct National Tax Crime in FY 2021 is 117, of which the number of conviction cases is 117 (rate of conviction ruling: 100.0 %) (see Table 40).

（第40表）一審判決数及び有罪件数・率の累年比較

Table 40: Number of first trials, Comparison of the number and rate of conviction rulings by FY

区 分 Type	判決件数 Number of first trials	有 罪 Conviction ruling	
		件 数 Number of conviction ruling	率 Rate
	件 Case	件 Case	%
平成28年度 FY2016	100	100	100.0
29 2017	143	143	100.0
30 2018	122	122	100.0
令和元 2019	124	124	100.0
2 2020	87	86	98.9
3 2021	117	117	100.0

（注）件数には、上級審からの差戻し件数を含む。

Note: The number of cases contains the sending back number of cases from the higher court.

- (2) 令和3年度における間接国税犯則事件に係る通告処分件数は19件（前年度8件）である（第41表参照）。

The number of notification procedures related to Indirect National Tax Crime in FY2021 is 19 (for the previous year, 8) (see Table 41).

（第41表）通告処分件数の累年比較

Table 41: Comparison of the number of notification procedures by FY

区 分 Type	通告処分件数 Number of Notification procedure		計 Total	伸び率 Growth rate
	酒 税 Liquor tax	その他 Others		
	件 Case	件 Case	件 Case	%
平成28年度 FY2016	39	1	40	2.6
29 2017	36	1	37	△ 7.5
30 2018	18	-	18	△51.4
令和元 2019	20	-	20	11.1
2 2020	8	-	8	△ 60.0
3 2021	19	-	19	137.5

（注）税関分を含まない。

Note: Figures for customhouse are not included.

- (3) 令和3年度における査察事件に係る脱税額は102億円で、前年度より12億円（伸び率12.8%）増加し、1件あたりの脱税額は99百万円（前年度80百万円）となっている（第42表参照）。

The amount of tax evasion involved in criminal investigation cases in FY 2021 is 10.2 billion yen, which is 1.2 billion yen more (rate of increase:12.8 %) than the previous year. Average amount of tax evasion per case prosecuted is 99 million yen (for the previous year, 80 million yen) (see Table 42).

（第42表）査察事件の脱税額、1件あたりの脱税額（処理した事件に係る脱税額）

Table 42: Amount of tax evasion involved in criminal investigation cases and Amount of tax evasion per case.

区 分 Type	脱税額 Amount of tax evasion	伸び率 Growth rate	1件あたりの 脱税額
			Amount of tax evasion per case
	億円	%	百万円
	100 million yen		million yen
平成28年度 FY2016	161	16.4	83
29 2017	135	△16.1	83
30 2018	140	3.6	77
令和元年度 2019	120	△14.4	73
2 2020	91	△24.5	80
3 2021	102	12.8	99

資料：査察課調

Source: Criminal Investigation Division