

# 16 国 税 徴 収

## National Tax Collection

### 16 - 1 国税徴収状況

#### Statistics of National Tax Collection

##### (1) 国税徴収状況

Statistics of national tax collection

区 分 Type	徴収決定済額 Amount determined for collection			収納済額 Amount collected			
	本年度分 For the current fiscal year	繰越分 For the carried-over from the previous fiscal year	計 Total	本年度分 For the current fiscal year	繰越分 For the carried-over from the previous fiscal year	計 Total	
	平成 8 年度 <b>FY1996</b>	53,100,785	4,308,161	57,408,946	51,327,315	971,175	52,298,491
9 <b>1997</b>	56,591,184	4,215,295	60,806,479	54,526,398	949,395	55,475,793	
10 <b>1998</b>	53,125,781	4,521,434	57,647,215	51,167,140	1,211,111	52,378,251	
11 <b>1999</b>	51,580,641	4,458,292	56,038,933	49,730,355	1,154,920	50,885,274	
12 <b>2000</b>	54,415,992	4,391,425	58,807,417	52,802,324	1,114,752	53,917,076	
13 <b>2001</b>	51,472,420	4,136,261	55,608,680	49,902,265	1,064,025	50,966,290	
Income tax 所得税	源泉所得税 Withholding income tax	16,404,381	523,788	16,928,168	16,300,662	79,246	16,379,908
	申告所得税 Self-assessed income tax	2,924,348	755,512	3,679,860	2,810,046	101,595	2,911,642
	計 Subtotal	19,328,728	1,279,299	20,608,028	19,110,708	180,841	19,291,549
法人税 Corporation tax	11,024,566	518,280	11,542,847	10,886,812	123,429	11,010,241	
相続税 Inheritance tax	2,150,592	1,094,697	3,245,289	1,633,832	84,876	1,718,708	
地価税 Land value tax	-	16,003	16,003	-	783	783	
消費税 Consumption tax	1,788	155,203	156,991	1,339	15,490	16,830	
消費税及地方消費税 Consumption tax and local consumption tax	12,462,681	800,592	13,263,273	12,028,449	395,372	12,423,821	
酒税 Liquor tax	1,709,337	2,383	1,711,720	1,708,492	609	1,709,101	
たばこ税 Tobacco tax	0	-	0	0	-	0	
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	831,090	88	831,177	831,090	7	831,096	
石油税 Petroleum tax	2,624	80	2,704	2,570	80	2,650	
石油税及石油臨時特別税 Petroleum tax and temporary special	-	-	-	-	-	-	
取引所税 Bourse tax	-	-	-	-	-	-	
有価証券取引税 Securities transaction tax	1	63	64	1	0	1	
日本銀行券発行税 Bank of Japan note issue tax	-	-	-	-	-	-	
旧税 Old taxes	6	3,536	3,542	6	191	196	
電源開発促進税 Promotion of power-resources development tax	368,621	0	368,621	368,620	0	368,621	
揮発油税及地方道路税 Gasoline tax and local road tax	3,108,811	263,833	3,372,644	2,848,051	261,167	3,109,218	
石油ガス税 Liquefied petroleum gas tax	27,870	840	28,710	27,208	711	27,918	
自動車重量税 Motor vehicle tonnage tax	0	0	0	0	0	0	
航空機燃料税 Aviation fuel tax	104,438	132	104,569	104,394	20	104,414	
印紙収入 Stamp duty	351,266	1,231	352,497	350,693	449	351,142	
合計 Total	51,472,420	4,136,261	55,608,680	49,902,265	1,064,025	50,966,290	

調査期間：平成13年4月1日から平成14年3月31日

用語の説明：1 徴収決定済額とは、納税義務の確定した国税で、その事実の確認（徴収決定）を終了した金額をいう。

2 収納済額とは、収納された国税の金額をいう。

3 不納欠損額とは、滞納処分停止後3年経過等の事由により納税義務が消滅した国税の金額をいう。

4 収納未済額とは、徴収決定額のうち収納又は還付加算金の充当及び不納欠損を終了しない金額をいう。

(注) 国税庁扱分のみで税関分は含まない。

(単位:百万円)  
(In millions of yen)

不納欠損額 Amount of loss through non-payment			収納未済額 Amount of unsettled collection			区 分 Type
本年度分 For the current fiscal year	繰越分 For the carried-over from the previous fiscal year	計 Total	本年度分 For the current fiscal year	繰越分 For the carried-over from the previous fiscal year	計 Total	
293	152,968	153,261	1,773,177	3,184,017	4,957,194	平成8年度 FY1996
2,958	210,945	213,902	2,061,828	3,054,956	5,116,784	9 1997
901	235,018	235,919	1,957,740	3,075,305	5,033,046	10 1998
1,470	222,496	223,966	1,848,816	3,080,876	4,929,692	11 1999
2,800	262,507	265,307	1,610,868	3,014,167	4,625,034	12 2000
6,432	309,881	316,313	1,563,723	2,762,355	4,326,078	13 2001
804	71,814	72,618	102,915	372,727	475,643	源泉所得税 Withholding income tax
726	74,331	75,058	113,575	579,585	693,160	申告所得税 Self-assessed income tax
1,530	146,146	147,676	216,490	952,313	1,168,803	計 Subtotal
2,671	73,475	76,146	135,083	321,376	456,460	法人税 Corporation tax
212	22,450	22,662	516,548	987,371	1,503,919	相続税 Inheritance tax
-	3,244	3,244	-	11,976	11,976	地価税 Land value tax
11	28,328	28,339	438	111,385	111,823	消費税 Consumption tax
2,005	35,125	37,130	432,226	370,096	802,322	消費税及地方消費税 Consumption tax and local consumption tax
1	286	287	844	1,489	2,332	酒税 Liquor tax
-	-	-	-	-	-	たばこ税 Tobacco tax
-	72	72	-	9	9	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
-	-	-	54	-	54	石油税 Petroleum tax
-	-	-	-	-	-	石油税及石油臨時特別税 Petroleum tax and temporary special petroleum tax
-	-	-	-	-	-	取引所税 Bourse tax
-	-	-	-	63	63	有価証券取引税 Securities transaction tax
-	-	-	-	-	-	日本銀行券発行税 Bank of Japan note issue tax
-	567	567	0	2,779	2,779	旧税 Old taxes
-	-	-	0	-	-	電源開発促進税 Promotion of power-resources development tax
-	-	-	260,760	2,666	263,426	揮発油税及地方道路税 Gasoline tax and local road tax
0	2	2	663	128	790	石油ガス税 Liquefied petroleum gas tax
-	0	0	0	0	0	自動車重量税 Motor vehicle tonnage tax
-	0	0	43	112	155	航空機燃料税 Aviation fuel tax
1	187	187	572	596	1,168	印紙収入 Stamp revenue
6,432	309,881	316,313	1,563,723	2,762,355	4,326,078	合計 Total

Period covered by survey: The period from April 1, 2001 to March 31, 2002

Terminology:1 "Amount determined for collection" means the amount of national taxes for which tax liabilities are settled and determinations for collection were made.

2 "Amount collected" means the amount of national taxes which were received.

3 "Amount of loss through non-payment" means the amount of national taxes for which tax liabilities were revoked by reasons such as lapse of three years after the suspension of procedure of collection of tax delinquency, etc.

4 "Amount of unsettled collection" means the part of amount determined for collection for which receiving, appropriation of interest on refund, or loss through non-payment is not completed.

Note: Figures only for National tax agency are shown. Figures for customs are not included.

## (2) 国税局別の徴収決定済額

Amount determined for collection by regional taxation bureaus

区 分 Type		札幌 Sapporo	仙台 Sendai	関東信越 Kanto Shinetsu	東京 Tokyo	金沢 Kanazawa	名古屋 Nagoya
平成3年度	FY1991	1,618,424	2,396,868	5,831,169	28,549,094	1,173,985	7,089,143
4	1992	1,583,015	2,394,564	5,700,443	26,381,304	1,096,743	6,642,958
5	1993	1,627,394	2,460,652	5,740,348	25,727,474	1,097,423	6,480,798
6	1994	1,549,793	2,411,279	5,370,909	23,700,432	1,062,081	6,145,210
7	1995	1,540,983	2,387,745	5,230,670	24,378,252	1,032,564	6,050,624
8	1996	1,509,267	2,360,987	5,012,566	24,161,645	1,037,125	6,096,965
9	1997	1,597,504	2,544,803	5,250,500	25,677,010	1,112,321	6,510,520
10	1998	1,588,427	2,455,434	5,011,103	24,280,616	1,051,814	6,144,707
11	1999	1,540,502	2,373,401	4,793,090	23,954,902	1,024,157	5,864,949
12	2000	1,620,392	2,629,177	5,430,672	23,870,593	1,106,137	6,388,669
13	2001	1,534,394	2,429,005	5,071,977	22,823,477	1,003,536	6,196,859
Income tax 所得税	源泉分 Withholding income tax	491,616	819,685	1,869,656	6,465,145	327,759	1,852,607
	申告分 Self-assessed income tax	89,133	150,395	432,434	1,441,934	61,263	421,789
	計 Subtotal	580,750	970,080	2,302,090	7,907,079	389,022	2,274,396
法人税	Corporation tax	242,564	340,999	697,999	5,490,105	196,680	1,398,543
相続税	Inheritance tax	28,210	60,809	383,695	1,764,793	52,821	290,396
地価税	Land value tax	302	131	410	11,982	67	466
消費税	Consumption tax	2,664	3,239	18,998	97,345	1,268	7,812
消費税及地方消費税	Consumption tax and local consumption tax	381,470	566,168	1,083,549	5,680,649	269,280	1,352,494
酒税	Liquor tax	74,436	160,622	286,897	264,312	20,742	193,973
たばこ税	Tobacco tax	-	-	-	-	0	-
たばこ税及たばこ特別税	Tobacco tax and special tobacco surtax	39,389	62,448	121,601	183,274	19,084	94,791
石油税	Petroleum tax	358	344	1,617	382	0	X
石油税及石油臨時特別税	Petroleum tax and temporary special	-	-	-	-	-	-
取引所税	Bourse tax	-	-	-	-	-	-
有価証券取引税	Securities transaction tax	-	-	38	25	-	0
日本銀行券発行税	Bank of Japan note issue tax	-	-	-	-	-	-
旧税	Old taxes	8	30	339	1,411	590	X
電源開発促進税	Promotion of power-resources development tax	12,869	32,315	-	123,152	11,136	53,888
揮発油税及地方道路税	Gasoline tax and local road tax	149,501	214,545	144,840	1,069,853	37,323	496,304
石油ガス税	Liquefied petroleum gas tax	1,622	1,644	2,287	8,960	404	2,543
自動車重量税	Motor vehicle tonnage tax	-	-	0	0	0	-
航空機燃料税	Aviation fuel tax	12,561	3,252	558	43,822	945	4,248
印紙収入	Stamp revenue	7,690	12,378	27,061	176,332	4,173	26,613
合 計	Total	1,534,394	2,429,005	5,071,977	22,823,477	1,003,536	6,196,859

関連表：「1-1」の「国税収納金整理資金徴収済額」、「16-1」の「国税徴収状況」

(単位：百万円)

(In million yen)

大阪 Osaka	広島 Hiroshima	高松 Takamatsu	福岡 Fukuoka	熊本 Kumamoto	沖縄 Okinawa	全国 Japan	区 分 Type
12,153,011	2,654,352	1,205,869	2,084,128	1,190,673	275,899	66,222,614	平成3年度 FY1991
11,494,221	2,604,206	1,174,189	2,067,404	1,176,902	274,963	62,590,911	4 1992
11,229,721	2,661,221	1,193,030	2,046,787	1,228,950	283,103	61,776,904	5 1993
10,169,535	2,603,468	1,180,782	2,009,053	1,215,843	268,904	57,687,389	6 1994
10,324,866	2,550,346	1,164,043	1,958,322	1,192,294	275,754	58,086,464	7 1995
10,200,527	2,474,382	1,160,512	1,949,483	1,166,042	279,446	57,408,946	8 1996
10,590,138	2,644,258	1,247,709	2,084,114	1,249,955	297,646	60,806,479	9 1997
9,751,035	2,532,331	1,231,186	2,052,505	1,243,948	304,110	57,647,215	10 1998
9,352,859	2,438,518	1,201,028	1,979,220	1,214,730	301,576	56,038,933	11 1999
9,959,669	2,682,024	1,345,455	2,120,261	1,337,405	316,965	58,807,417	12 2000
9,147,509	2,546,056	1,248,722	2,013,427	1,278,414	315,305	55,608,680	13 2001
2,751,044	775,276	394,870	665,390	445,613	69,507	16,928,168	源泉分離税 Withholding income tax
583,482	143,150	80,631	139,672	94,308	41,668	3,679,860	申告分離税 Self-assessed income tax
3,334,526	918,426	475,502	805,063	539,921	111,174	20,608,028	計 Subtotal
1,937,523	381,458	223,744	384,629	199,658	48,946	11,542,847	法人税 Corporation tax
442,699	65,589	41,000	64,043	28,573	22,662	3,245,289	相続税 Inheritance tax
2,284	26	18	202	17	97	16,003	地価税 Land value tax
17,400	1,884	1,028	3,016	1,184	1,151	156,991	消費税 Consumption tax
2,246,134	542,067	278,200	506,015	295,293	61,953	13,263,273	消費税及地方消費税 Consumption tax and local consumption tax
374,079	59,708	28,475	145,985	89,763	12,729	1,711,720	酒税 Liquor tax
-	0	-	-	-	-	0	たばこ税 Tobacco tax
144,131	47,597	28,335	45,724	36,874	7,929	831,177	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
-	2	-	-	0	X	2,704	石油税 Petroleum tax
-	-	-	-	-	-	-	石油税及石油臨時特別税 Petroleum tax and temporary special petroleum tax
-	-	-	-	-	-	-	取引所税 Bourse tax
1	-	-	0	-	-	64	有価証券取引税 Securities transaction tax
-	-	-	-	-	-	-	日本銀行券発行税 Bank of Japan note issue tax
450	83	33	115	32	X	3,542	旧税 Old taxes
62,410	24,604	11,490	33,686	-	3,070	368,621	電源開発促進税 Promotion of power-resources development tax
507,295	490,665	152,539	1	72,238	37,539	3,372,644	揮発油税及地方道路税 Gasoline tax and local road tax
4,905	1,424	724	2,104	1,237	857	28,710	石油ガス税 Liquefied petroleum gas tax
0	-	0	-	-	-	0	自動車重量税 Motor vehicle tonnage tax
11,602	3,180	2,534	9,307	7,377	5,183	104,569	航空機燃料税 Aviation fuel tax
62,069	9,344	5,101	13,536	6,247	1,954	352,497	印紙収入 Stamp revenue
9,147,509	2,546,056	1,248,722	2,013,427	1,278,414	315,305	55,608,680	合計 Total

Relevant tables: "1-1 (1) Amount collected of national tax, etc.", "16-1 (1) Statistics of national tax collection"





## (3) 都道府県別の徴収状況(その2)

Statistics of collection by prefectures (Part2)

国税局・都道府県 Regional Taxation Bureau / Prefecture		税目 Tax type	酒 税 Liquor tax			たばこ税及びたばこ特別税 Tobacco tax and special tobacco surtax			揮発油税及び地方道路税 Gasoline tax and local road tax		
			徴収決定済額 Amount determined for collection	収納済額 Amount collected	収納未済額 Amount of unsettled collection	徴収決定済額 Amount determined for collection	収納済額 Amount collected	収納未済額 Amount of unsettled collection	徴収決定済額 Amount determined for collection	収納済額 Amount collected	収納未済額 Amount of unsettled collection
札幌 Sapporo	北海道 Hokkaido		74,388	74,362	22	39,389	39,389	1	149,501	137,656	11,845
	局引受分 Amount handled by regional taxation bureaus		48	26	22	-	-	-	-	-	-
	計 Total		74,436	74,387	44	39,389	39,389	1	149,501	137,656	11,845
仙台 Sendai	青森 Aomori		2,001	1,989	12	6,058	6,058	0	47,373	43,906	3,466
	岩手 Iwate		1,481	1,477	4	14,531	14,531	0	-	-	-
	宮城 Miyagi		67,435	67,427	8	14,378	14,378	0	119,564	110,335	9,229
	秋田 Akita		6,751	6,741	10	6,007	6,007	0	X	X	X
	山形 Yamagata		2,541	2,536	5	7,214	7,214	0	X	X	X
	福島 Fukushima		80,089	80,083	6	14,261	14,261	0	X	X	X
	局引受分 Amount handled by regional taxation bureaus		323	71	99	0	-	0	45	0	45
計 Total		160,622	160,324	145	62,448	62,448	0	214,545	198,679	15,866	
関東 信越 Kanto Shinetsu	茨城 Ibaraki		158,059	158,057	2	16,656	16,656	0	74,975	69,597	5,378
	栃木 Tochigi		46,905	46,903	3	16,089	16,089	0	X	X	X
	群馬 Gunma		30,461	30,460	1	14,834	14,834	0	X	X	X
	埼玉 Saitama		37,322	37,318	4	48,009	48,008	0	8	8	-
	新潟 Niigata		9,286	9,279	7	15,390	15,390	0	69,834	64,892	4,942
	長野 Nagano		4,354	4,349	5	10,623	10,623	0	X	X	X
	局引受分 Amount handled by regional taxation bureaus		509	164	223	-	-	-	-	-	-
計 Total		286,897	286,530	244	121,601	121,600	1	144,840	134,520	10,320	
東京 Tokyo	千葉 Chiba		83,884	83,882	2	137,157	137,156	1	410,532	379,069	31,463
	東京 Tokyo		63,601	63,599	2	16,272	16,270	2	2	2	-
	神奈川 Kanagawa		113,111	113,109	2	29,844	29,842	1	659,107	605,344	53,763
	山梨 Yamanashi		3,035	3,027	8	0	-	0	-	-	-
	局引受分 Amount handled by regional taxation bureaus		681	4	676	2	1	0	213	-	213
計 Total		264,312	263,622	690	183,274	183,269	4	1,069,853	984,415	85,438	
金沢 Kanazawa	富山 Toyama		1,929	1,929	0	0	0	0	33,068	30,734	2,334
	石川 Ishikawa		18,200	18,200	-	14,462	14,462	-	4,254	4,254	-
	福井 Fukui		613	609	4	4,622	4,622	-	-	-	-
	局引受分 Amount handled by regional taxation bureaus		0	0	-	-	-	-	-	-	-
計 Total		20,742	20,738	4	19,084	19,084	0	37,323	34,988	2,334	
名古屋 Nagoya	岐阜 Gifu		2,117	2,115	2	13,574	13,574	-	15	4	11
	静岡 Shizuoka		40,480	40,477	3	26,711	26,711	0	39,042	36,224	2,818
	愛知 Aichi		146,443	146,439	3	47,247	47,247	0	245,609	227,928	17,681
	三重 Mie		4,819	4,805	13	7,258	7,258	0	209,034	193,402	15,632
	局引受分 Amount handled by regional taxation bureaus		114	0	114	-	-	-	2,604	149	2,455
計 Total		193,973	193,837	136	94,791	94,790	1	496,304	457,707	38,597	
大阪 Osaka	滋賀 Shiga		31,052	31,046	6	0	-	0	X	X	X
	京都 Kyoto		55,308	55,252	56	21,431	21,431	0	X	X	X
	大阪 Osaka		117,926	117,924	3	82,830	82,829	1	308,462	285,064	23,398
	兵庫 Hyogo		167,606	167,389	214	32,848	32,848	0	71,540	66,419	5,121
	奈良 Nara		666	657	9	0	-	0	X	X	X
	和歌山 Wakayama		758	753	5	6,951	6,951	0	X	X	X
	局引受分 Amount handled by regional taxation bureaus		762	367	395	71	-	-	-	-	-
計 Total		374,079	373,387	688	144,131	144,059	1	507,295	468,245	39,051	
広島 Hiroshima	鳥取 Tottori		295	295	-	7,293	7,293	-	0	0	-
	島根 Shimane		674	670	4	-	-	-	-	-	-
	岡山 Okayama		47,410	47,409	1	15,064	15,064	0	243,542	225,802	17,740
	広島 Hiroshima		10,802	10,784	18	15,965	15,965	0	7,724	7,186	538
	山口 Yamaguchi		500	498	2	9,274	9,274	0	239,399	220,006	19,393
	局引受分 Amount handled by regional taxation bureaus		26	-	26	-	-	-	-	-	-
計 Total		59,708	59,657	51	47,597	47,596	0	490,665	452,994	37,671	
高松 Takamatsu	徳島 Tokushima		1,423	1,422	0	3,724	3,724	0	X	X	X
	香川 Kagawa		513	513	0	11,236	11,236	0	X	X	X
	愛媛 Ehime		24,897	24,896	0	7,670	7,670	0	X	X	X
	高知 Kochi		1,619	1,619	-	5,705	5,705	-	X	X	X
	局引受分 Amount handled by regional taxation bureaus		24	0	23	-	-	-	-	-	-
計 Total		28,475	28,451	24	28,335	28,335	0	152,539	139,228	13,311	
福岡 Fukuoka	福岡 Fukuoka		134,352	134,350	2	27,060	27,060	0	1	1	-
	佐賀 Saga		10,697	10,696	1	18,664	18,664	0	-	-	-
	長崎 Nagasaki		868	866	2	0	0	-	0	0	-
局引受分 Amount handled by regional taxation bureaus		69	28	41	-	-	-	-	-	-	
計 Total		145,985	145,940	45	45,724	45,724	0	1	1	-	
熊本 Kumamoto	熊本 Kumamoto		9,204	9,190	14	11,428	11,428	0	-	-	-
	大分 Oita		43,761	43,760	1	7,027	7,027	0	72,235	65,865	6,371
	宮崎 Miyazaki		18,366	18,364	1	7,614	7,614	0	2	2	-
	鹿児島 Kagoshima		18,229	18,214	15	10,806	10,806	0	-	-	-
	局引受分 Amount handled by regional taxation bureaus		202	5	198	-	-	-	-	-	-
計 Total		89,763	89,533	230	36,874	36,874	0	72,238	65,867	6,371	
沖縄 Okinawa	沖縄 Okinawa		12,728	12,696	31	7,929	7,929	0	37,539	34,918	2,622
	局引受分 Amount handled by regional taxation bureaus		2	-	2	-	-	-	-	-	-
計 Total		12,729	12,696	33	7,929	7,929	0	37,539	34,918	2,622	
全 国 計 Japan		1,711,720	1,709,101	2,332	831,177	831,096	9	3,372,644	3,109,218	263,426	

(単位：百万円)  
(In millions of yen)

印紙収入 Stamp duty			そ の 他 Others			合 計 Total			税 目 Tax type			
徴収決定済額 Amount determined for collection	収納済額 Amount collected	収納未済額 Amount of unsettled collection	徴収決定済額 Amount determined for collection	収納済額 Amount collected	収納未済額 Amount of unsettled collection	徴収決定済額 Amount determined for collection	収納済額 Amount collected	収納未済額 Amount of unsettled collection	国税局・都道府県 Regional Taxation Bureau / Prefecture			
7,687	7,670	17	27,398	27,365	33	1,499,342	1,437,860	59,515	北海道	Hokkaido	札幌 Sapporo	
3	1	1	323	8	213	35,053	6,423	24,207	局引受分	Amount handled by regional taxation bureaus		
7,690	7,670	18	27,721	27,373	246	1,534,394	1,444,283	83,723	計	Total		
1,821	1,817	4	1,129	1,125	4	268,604	257,773	10,348	青森	Aomori	仙台 Sendai	
1,227	1,225	1	429	415	14	269,004	260,239	8,401	岩手	Iwate		
4,460	4,431	29	34,338	34,336	2	924,068	891,368	31,288	宮城	Miyagi		
X	X	X	X	X	X	220,785	211,738	8,766	秋田	Akita		
X	X	X	X	X	X	237,627	231,856	5,566	山形	Yamagata		
X	X	X	X	X	X	465,667	447,123	17,698	福島	Fukushima		
12	2	8	145	6	105	43,251	7,411	30,081	局引受分	Amount handled by regional taxation bureaus		
12,378	12,322	55	37,716	37,554	128	2,429,005	2,307,508	112,148	計	Total		
5,305	5,298	6	373	336	34	781,730	733,432	47,006	茨城	Ibaraki		関東 Kanto Shinetsu
X	X	X	X	X	X	546,906	509,213	36,652	栃木	Tochigi		
X	X	X	X	X	X	483,581	456,012	26,638	群馬	Gunma		
7,170	7,137	29	1,112	1,067	37	1,427,512	1,266,411	156,506	埼玉	Saitama		
3,251	3,246	4	2,266	2,209	57	611,910	590,131	21,193	新潟	Niigata		
X	X	X	X	X	X	969,495	947,925	21,040	長野	Nagano		
80	9	59	652	54	429	250,842	28,180	198,774	局引受分	Amount handled by regional taxation bureaus		
27,061	26,923	118	5,248	4,457	608	5,071,977	4,531,303	507,809	計	Total		
14,430	14,410	17	1,813	1,755	55	1,756,329	1,541,916	205,566	千葉	Chiba	東京 Tokyo	
145,651	145,496	125	172,782	172,228	437	16,077,027	15,411,701	627,666	東京	Tokyo		
14,901	14,784	112	1,768	1,688	63	3,279,886	2,989,192	278,670	神奈川	Kanagawa		
959	955	4	93	92	1	210,057	193,811	15,550	山梨	Yamanashi		
390	25	284	13,279	646	10,201	1,500,179	147,092	1,231,966	局引受分	Amount handled by regional taxation bureaus		
176,332	175,668	541	189,735	176,409	10,757	22,823,477	20,283,712	2,359,419	計	Total		
1,762	1,760	2	11,587	11,587	0	336,087	323,873	11,686	富山	Toyama		金沢 Kanazawa
1,393	1,393	1	796	794	2	414,321	401,966	11,872	石川	Ishikawa		
1,014	1,013	1	105	102	3	198,734	192,677	5,879	福井	Fukui		
4	0	3	654	-	575	54,394	5,689	44,974	局引受分	Amount handled by regional taxation bureaus		
4,173	4,166	7	13,142	12,483	581	1,003,536	924,206	74,411	計	Total		
2,909	2,906	3	290	279	9	485,365	465,928	18,781	岐阜	Gifu	名古屋 Nagoya	
5,960	5,953	6	695	652	32	1,085,486	1,022,553	60,970	静岡	Shizuoka		
15,571	15,551	18	59,614	59,538	67	3,921,261	3,820,761	96,028	愛知	Aichi		
2,166	2,163	2	184	177	7	573,229	537,656	34,896	三重	Mie		
8	0	4	754	9	573	131,518	16,672	96,950	局引受分	Amount handled by regional taxation bureaus		
26,613	26,573	34	61,537	60,656	688	6,196,859	5,863,570	307,625	計	Total		
X	X	X	X	X	X	261,209	253,033	7,690	滋賀	Shiga		大阪 Osaka
X	X	X	X	X	X	1,047,200	1,015,746	30,237	京都	Kyoto		
43,708	43,609	91	68,611	68,408	184	5,357,625	5,184,591	164,746	大阪	Osaka		
7,309	7,294	15	8,998	8,908	90	1,679,786	1,612,207	64,884	兵庫	Hyogo		
X	X	X	X	X	X	202,809	191,721	10,671	奈良	Nara		
X	X	X	X	X	X	306,195	289,027	16,935	和歌山	Wakayama		
83	8	54	2,587	226	1,905	292,684	44,160	228,572	局引受分	Amount handled by regional taxation bureaus		
62,069	61,853	186	81,652	78,950	2,223	9,147,509	8,590,485	523,734	計	Total		
342	342	1	417	416	1	106,298	103,536	2,685	鳥取	Tottori	広島 Hiroshima	
729	728	0	286	285	1	163,465	161,687	1,748	島根	Shimane		
2,259	2,234	25	707	706	1	753,574	725,989	27,423	岡山	Okayama		
4,601	4,542	59	27,134	27,131	2	872,609	849,673	22,568	広島	Hiroshima		
1,401	1,399	2	662	662	-	608,250	582,320	25,829	山口	Yamaguchi		
13	1	9	113	2	105	41,861	8,493	29,112	局引受分	Amount handled by regional taxation bureaus		
9,344	9,246	95	29,319	29,203	111	2,546,056	2,431,698	109,365	計	Total		
X	X	X	X	X	X	278,286	270,709	7,476	徳島	Tokushima		高松 Takamatsu
X	X	X	X	X	X	371,553	352,959	18,194	香川	Kagawa		
X	X	X	X	X	X	419,064	397,084	21,679	愛媛	Ehime		
X	X	X	X	X	X	151,168	145,741	5,242	高知	Kochi		
1	0	0	45	17	28	28,652	6,770	19,194	局引受分	Amount handled by regional taxation bureaus		
5,101	5,080	20	14,799	14,760	39	1,248,722	1,173,263	71,784	計	Total		
10,935	10,915	19	42,634	42,612	23	1,535,253	1,498,780	34,605	福岡	Fukuoka	福岡 Fukuoka	
903	895	8	333	333	0	157,184	153,410	3,598	佐賀	Saga		
1,694	1,683	11	2,108	2,090	19	271,510	264,059	7,024	長崎	Nagasaki		
5	0	3	338	36	150	49,479	8,194	34,859	局引受分	Amount handled by regional taxation bureaus		
13,536	13,494	41	45,414	45,070	191	2,013,427	1,924,443	80,086	計	Total		
2,061	2,056	4	1,727	1,727	1	405,859	393,983	11,446	熊本	Kumamoto		熊本 Kumamoto
1,221	1,217	4	1,199	1,198	1	325,821	312,985	12,449	大分	Oita		
1,119	1,115	4	1,782	1,779	3	192,226	187,015	4,899	宮崎	Miyazaki		
1,843	1,808	35	3,907	3,902	6	329,428	319,333	9,764	鹿児島	Kagoshima		
2	-	2	48	0	37	25,080	3,662	19,670	局引受分	Amount handled by regional taxation bureaus		
6,247	6,196	49	8,664	8,606	47	1,278,414	1,216,979	58,229	計	Total		
1,909	1,907	1	9,052	9,025	23	294,500	270,603	22,889	沖縄	Okinawa	沖縄 Okinawa	
45	44	1	214	39	175	20,805	4,237	14,856	局引受分	Amount handled by regional taxation bureaus		
1,954	1,951	2	9,267	9,065	199	315,305	274,840	37,745	計	Total		
352,497	351,142	1,168	524,213	504,584	15,817	55,608,680	50,966,290	4,326,078	全 国 計	Japan		



# 16 - 2 物納及び年賦延納 Payment in Kind and Postponement of Annual Payment

## (1) 物納状況 Statistics of payment in kind

区 分 Type		相 続 税 Inheritance tax					
		件 数 Number of cases		金 額 Amount			
		件 Case			百万円 Million yen		
Statistics of application and permission, etc.	申請及び許可等の状況	平成12年度許可未済 Unsettled permissions for FY2000	11,010		1,013,428		
		平成13年度申請 Applications for FY2001	5,753		326,126		
		更正減等 Reduction by correction, etc.	144		14,872		
		処 理	取 下 げ Withdrawal	1,554		116,315	
			却 下 Dismissal	27		3,673	
		許 可 Permission	4,844	外 Extra	88	296,164	
		計 Subtotal	6,425			416,239	
		許 可 未 済 Unsettled permissions	10,194			908,444	
		Statistics after permission	許可後の状況	平成12年度収納未済 Unsettled collections for FY2000	202		15,023
				許可取消等 Cancelled permissions, etc.	2		11
収 納 Collection	4,888			外 Extra	7,348	301,580	
収 納 未 済 Unsettled collection	156					9,595	
平成12年度引継未済 Unsettled handover for FY2000	7					605	
許可取消等 Cancelled permissions, etc.	-					-	
引 継 Handover	4,878					308,767	
引 継 未 済 Unsettled handover	17					767	
Statistics of withdrawal of payment in kind	物納の撤回状況			平成12年度承認未済 Unsettled approvals for FY2000	-		-
				平成13年度申請 Applications for FY2001	1		8
		取 下 げ Withdrawal	-			-	
		却 下 Dismissal	-			-	
		承 認 Approvals	1			8	
		承 認 未 済 Unsettled approvals	-			-	

調査対象等：平成13年4月1日から平成14年3月31日までの間に相続税の物納（平成7年3月17日法律第55号改正前の租税特別措置法第70条の10の特例物納を含む。）について申請、許可、収納等のあったものである。

用語の説明：1 収納済額とは、国に完全に所有権が移転された物納財産の金額をいう。

2 引継額とは、収納済の物納財産を財務局へ引き渡した金額をいう。

（注） 1 「許可」欄の外書は、許可した年度内に更正減又は許可取消し等により控除した件数及び金額である。

2 「収納」欄の外書は、過誤納額である。

Subject of survey, etc.: Subjects are applications, permissions, and collections, etc. for payment in kind of inheritance tax (including special payment in kind provided by Special Taxation Measures Law, Sec.70-10 before amendment of Law 55 on March 17, 1995) between April 1, 2001 and March 31, 2002.

Terminology:1 "Amount collected" means the value of property in kind, the ownership of which was completely transferred to the local financial bureau.

2 "Amount of handover" means the value of property in kind collected when it was handed over to the local financial bureau.

Note: 1 The figures preceded by "Extra" in the column "Permission" mean the number of cases and the value of properties which were deducted by reduction through correction or cancel of permission, etc. during the permitted fiscal year.

2 The figure preceded by "Extra" in the column "Collection" means the amount of overpayment.

(2) 物納財産の内訳

Breakdown of properties paid in kind

区分 Type	物納許可 Permission of payment in kind		
	人員 Number of persons	金額 Amount	
Types of properties paid in kind 物納財産の種類	土地 Land	4,723	281,726
	建物 Building	65	681
	有価証券 Securities	231	13,459
	その他 Others	2	297
	計 Total	4,830	296,164

(注) 平成13年度における相続税の物納の実績を示したものである。

Note: Table shows statistics of payment in kind for FY2001.

(3) 年賦延納状況

Statistics of postponement of annual payment

区分 Type	相続税 Inheritance tax		贈与税 Gift tax		所得税 Income tax		合計 Total			
	件数 Number of cases	金額 Amount	件数 Number of cases	金額 Amount	件数 Number of cases	金額 Amount	件数 Number of cases	金額 Amount		
Status of collection 申請及び許可等の状況	外 Extra	-	-	-	-	-	-	-		
	平成12年度許可未済 Unsettled permissions for FY2000	3,581	110,959	861	1,528	-	-	4,442	112,487	
	外 Applications for FY2001	9,734	291,938	914	2,600	4	52	10,652	294,591	
	外 更正減等 Reduction by correction, etc.	135	7,989	7	17	-	-	142	8,006	
	取下げ Withdrawals	621	12,538	64	306	-	-	685	12,843	
	却下 Dismissals	130	3,472	25	58	-	2	155	3,532	
	許可 Permissions	9,533	283,935	1,069	1,440	1	8	10,603	285,383	
	許可未済 Unsettled permissions	2,896	94,963	610	2,306	3	43	3,509	97,312	
	Statistics of collection 徴収状況	徴収決定 平成12年度以前許可分 For permissions made before FY2000	84,106	185,298	4,296	3,052	1	16	88,403	188,365
		徴収決定 平成13年度許可分 For permissions made during FY2001	8,790	163,408	855	564	1	8	9,646	163,980
収納未済 Unsettled collection		15,350	22,443	2,364	697	-	-	17,714	23,140	
延納現在額(徴収決定未済) Current amount of postponed tax payment (Unsettled determination for collection)	59,734	789,914	2,172	1,659	-	-	61,906	791,573		

調査対象等： 平成13年4月1日から平成14年3月31日までの間に相続税及び贈与税の年賦延納並びに所得税法第132条の規定による所得税の延納について、申請、許可、収納等のあったものである。

(注) 「前年度許可未済」及び「本年度申請」欄の外書は、他署管内からの転入者分、「更正減等」欄の外書は、他署管内への転出者分である。

Subject of survey, etc.: This table shows the statistics of the postponement of tax payment of inheritance tax and gift tax and that of income tax according to the provision of Income Tax Law, Sec. 132. such as applications, permissions, and collections, etc. which were made between April 1, 2001 and March 31, 2002

Note: The figures preceded by "Extra" in the column "Unsettled permissions for FY2000" and "Applications for FY2001" are those for transferees from other regions, and the figures preceded by "Extra" in the column "Reduction by correction, etc" are those for transferees from other regions.