

16～18 徴収関係各表

統計表を見る方のために

1 利用上の注意

この章は、平成14年4月1日から平成15年3月31までの間の国税の徴収、滞納等の事績を示したものである。

徴収関係各表の掲載内容は、次のとおりである。

(1) 国税徴収

イ 国税徴収

平成14年度の国税の徴収決定済額、収納済額、収納未済額等の状況を示す。

ロ 物納

平成14年度の相続税の物納について申請、許可、収納等の状況を示す。

ハ 年賦延納

平成14年度の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、収納等の状況を示す。

(2) 国税滞納

平成14年度の滞納の繰越、新規発生、処理等の状況を示す。

(3) 還付金

平成14年度の還付金（過誤納金を含む。）の支払決定済額の状況を示す。

2 計数間の関係

(1) 国税徴収

イ 国税徴収

$$\boxed{\text{徴収決定済額}} - \{ \boxed{\text{収納済額}} + \boxed{\text{不納欠損額}} \} = \boxed{\text{収納未済額}}$$

ロ 物納

$$\{ \boxed{\text{前年度許可未済額}} + \boxed{\text{本年度申請額}} \} - \{ \boxed{\text{取下、却下等}} + \boxed{\text{許可額}} \} = \boxed{\text{許可未済額}}$$

$$\{ \boxed{\text{許可額}} \text{（本書）} + \boxed{\text{前年度収納未済額}} \} - \boxed{\text{収納済額}} \text{（本書）} = \boxed{\text{収納未済額}}$$

$$\{ \boxed{\text{前年度引継未済額}} + \boxed{\text{収納済額}} \} - \boxed{\text{引継額}} = \boxed{\text{引継未済額}}$$

$$\{ \boxed{\text{収納済額}} \text{（本書及び外書）} + \boxed{\text{前年度引継未済額}} \} - \boxed{\text{引継額}} = \boxed{\text{引継未済額}}$$

ハ 年賦延納

$$\{ \boxed{\text{前年度許可未済額}} + \boxed{\text{本年度申請額}} \} - \{ \boxed{\text{取下、却下等の額}} + \boxed{\text{許可額}} \} = \boxed{\text{許可未済額}}$$

徴収決定済額

$$= (\text{前年度繰越収納未済額}) + (\text{前年度繰越延納額}) + \boxed{\text{本年度許可額}} - (\text{許可取消額等}) -$$

徴収決定未済額

(2) 国税滞納

$$\boxed{\text{期首滞納額}} + \boxed{\text{新規発生滞納額}} - \boxed{\text{整理済滞納額}} = \boxed{\text{整理中の滞納額}}$$

16 ~ 18 Tables Related to Collections

For the people who use the statistical tables

1 Notes on use

This section shows the statistics of collection and delinquency, etc. for national tax between April 1, 2002 and March 31, 2003

Contents of each table related to collection are as follows.

(1) National tax collection

A: National tax collection

Statistics of amount determined for collection, amount collected, amount of unsettled collection, etc. for national tax for FY2002 is shown.

B: Payment in kind

With respect to the payment in kind of inheritance tax and gift tax for FY2002, statistics of application, permission, receiving, etc. is shown.

C: Postponement of annual payment

With respect to the postponement of annual payment of inheritance tax and gift tax and the postponement of payment of income tax according to Income Tax Law, Sec.132 for FY2002, statistics of application, permission, receiving, etc. is shown.

(2) National tax delinquency

Statistics of carried-over delinquent taxes, accrual of new delinquent taxes, disposition, etc. for FY2002 is shown.

(3) Refunds

Statistics of amount determined for payment of refunds for FY2002 is shown.

2 Relations among figures

(1) National tax collection

A: National tax collection

$$\boxed{\text{Amount determined for collection}} - [\boxed{\text{Amount collected}} + \boxed{\text{Amount of loss through non-payment}}] = \boxed{\text{Amount of unsettled collection}}$$

B: Payment in kind

$$[\boxed{\text{Amount of unsettled permission for the preceding fiscal year}} + \boxed{\text{Amount applied for the current year}}] - [\boxed{\text{Amount of withdrawal, dismissal, etc.}} + \boxed{\text{Amount permitted}}] = \boxed{\text{Amount of unsettled permission}}$$

$$[\boxed{\text{Amount permitted (excluding "Extra")}} + \boxed{\text{Amount of unsettled collection for the preceding fiscal year}}] - \boxed{\text{Amount collected (excluding "Extra")}} = \boxed{\text{Amount of unsettled collection}}$$

$$[\boxed{\text{Amount of handover unsettled for the previous fiscal year}} + \boxed{\text{Amount collected}}] - \boxed{\text{Amount of handover}} = \boxed{\text{Amount of handover unsettled}}$$

$$[\boxed{\text{Amount collected (including "Extra")}} + \boxed{\text{Amount of handover unsettled for the previous fiscal year}}] - \boxed{\text{Amount of handover}} = \boxed{\text{Amount of handover unsettled}}$$

C: Postponement of annual payment

$$[\boxed{\text{Amount of unsettled permission for the preceding fiscal year}} + \boxed{\text{Amount applied for the current year}}] - [\boxed{\text{Amount of withdrawal, dismissal, etc.}} + \boxed{\text{Amount permitted}}] = \boxed{\text{Amount of unsettled permission}}$$

$$\boxed{\text{Amount determined for collection}} = \boxed{\text{Amount of unsettled permission carried over from the preceding fiscal year}} + \boxed{\text{Amount of postponement carried over from the preceding fiscal year}} + \boxed{\text{Amount permitted for the current fiscal year}} - \boxed{\text{Amount of cancelled permission, etc.}} - \boxed{\text{Amount unsettled for collection}}$$

(2) National tax delinquency

$$\boxed{\text{Beginning amount of arrears}} + \boxed{\text{Amount of newly accrued arrears}} - \boxed{\text{Amount of arrears processed}} = \boxed{\text{Amount of arrears in processing}}$$