

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10年度 FY1998	53,125,781	4,521,434	57,647,215	51,167,140	1,211,111	52,378,251	
11 1999	51,580,641	4,458,292	56,038,933	49,730,355	1,154,920	50,885,274	
12 2000	54,415,992	4,391,425	58,807,417	52,802,324	1,114,752	53,917,076	
13 2001	51,472,420	4,136,261	55,608,680	49,902,265	1,064,025	50,966,290	
14 2002	47,965,356	3,828,845	51,794,201	46,535,991	1,018,610	47,554,602	
15 2003	47,220,245	3,494,282	50,714,527	46,000,655	984,440	46,985,095	
Income tax 所得税	源泉所得税 Withholding income tax	12,961,324	466,334	13,427,659	12,871,199	79,904	12,951,102
	申告所得税 Self-assessed income tax	2,702,802	639,066	3,341,868	2,606,430	93,614	2,700,044
	計 Subtotal	15,664,126	1,105,400	16,769,526	15,477,629	173,518	15,651,146
法人税 Corporation tax	11,124,575	365,080	11,489,655	11,008,785	98,475	11,107,260	
相続税 Inheritance tax	1,729,776	862,729	2,592,505	1,403,864	77,710	1,481,573	
地価税 Land value tax	1	9,035	9,035	0	303	303	
消費税 Consumption tax	273	88,830	89,103	226	6,945	7,171	
消費税及地方消費税 Consumption tax and local consumption tax	12,263,124	787,447	13,050,571	11,931,672	358,106	12,289,778	
酒税 Liquor tax	1,625,033	2,299	1,627,332	1,624,451	683	1,625,134	
たばこ税 Tobacco tax	6,500	—	6,500	6,492	—	6,492	
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	834,446	7	834,453	834,446	2	834,448	
石油税 Petroleum tax	1,379	70	1,449	1,379	70	1,449	
石油石炭税 Petroleum and coal tax	1,936	—	1,936	1,850	—	1,850	
取引所税 Bourse tax	—	—	—	—	—	—	
有価証券取引税 Securities transaction tax	0	62	62	0	6	6	
日本銀行券発行税 Bank of Japan note issue tax	—	—	—	—	—	—	
旧税 Old taxes	—	2,118	2,118	—	237	237	
電源開発促進税 Promotion of power resources development tax	366,328	—	366,328	366,328	—	366,328	
揮発油税及地方道路税 Gasoline tax and local road tax	3,171,725	269,215	3,440,939	2,913,459	267,245	3,180,704	
石油ガス税 Liquefied petroleum gas tax	28,535	711	29,245	28,024	525	28,549	
自動車重量税 Motor vehicle tonnage tax	0	0	0	0	—	0	
航空機燃料税 Aviation fuel tax	107,505	125	107,630	107,490	8	107,498	
印紙収入 Stamp duty	294,982	1,155	296,138	294,559	608	295,168	
合計 Total	47,220,245	3,494,282	50,714,527	46,000,655	984,440	46,985,095	

調査期間：平成15年4月1日から平成16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		
901	235,018	235,919	1,957,740	3,075,305	5,033,046	平成10年度	FY1998
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
6,216	292,664	298,881	1,423,148	2,517,571	3,940,719	14	2002
3,431	273,546	276,977	1,216,159	2,236,296	3,452,454	15	2003
763	56,946	57,709	89,363	329,485	418,848	源泉所得税	Withholding income tax
264	79,060	79,324	96,108	466,393	562,500	申告所得税	Self-assessed income tax
1,027	136,005	137,032	185,470	795,878	981,348	計	Subtotal
813	47,758	48,571	114,977	218,848	333,824	法人税	Corporation tax
3	26,291	26,293	325,910	758,729	1,084,638	相続税	Inheritance tax
—	1,726	1,726	1	7,005	7,006	地価税	Land value tax
0	15,317	15,317	47	66,568	66,615	消費税	Consumption tax
1,584	44,941	46,525	329,869	384,400	714,268	消費税及地方消費税	Consumption tax and local consumption tax
2	110	112	581	1,505	2,086	酒税	Liquor tax
0	—	0	8	—	8	たばこ税	Tobacco tax
—	1	1	—	4	4	たばこ税及たばこ特別税	Tobacco tax and special tobacco surtax
—	—	—	0	—	0	石油税	Petroleum tax
—	—	—	85	—	85	石油石炭税	Petroleum and coal tax
—	—	—	—	—	—	取引所税	Bourse tax
—	18	18	—	39	39	有価証券取引税	Securities transaction tax
—	—	—	—	—	—	日本銀行券発行税	Bank of Japan note issue tax
—	341	341	—	1,540	1,540	旧税	Old taxes
—	—	—	0	—	0	電源開発促進税	Promotion of power-resources development tax
2	858	860	258,263	1,111	259,375	揮発油税及地方道路税	Gasoline tax and local road tax
—	16	16	511	170	681	石油ガス税	Liquefied petroleum gas tax
—	0	0	0	0	0	自動車重量税	Motor vehicle tonnage tax
—	100	100	15	16	31	航空機燃料税	Aviation fuel tax
0	63	64	422	483	906	印紙収入	Stamp revenue
3,431	273,546	276,977	1,216,159	2,236,296	3,452,454	合計	Total

Period covered by survey: The period from April 1, 2003 to March 31, 2004

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, 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5年度	FY1993	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
14	2002	1,422,434	2,154,846	4,412,228	22,099,250	894,281	5,734,832
15	2003	1,379,098	2,016,052	4,228,289	22,062,336	860,637	5,516,529
Income tax 所得税	源泉分 Withholding income tax	371,342	524,280	1,189,195	6,008,753	234,916	1,385,321
	申告分 Self-assessed income tax	86,337	136,312	401,904	1,307,037	56,018	388,378
	計 Subtotal	457,679	660,592	1,591,099	7,315,790	290,934	1,773,699
	法人税 Corporation tax	231,449	308,124	697,329	5,585,270	181,557	1,323,789
	相続税 Inheritance tax	30,277	61,413	330,937	1,391,537	46,270	220,443
	地価税 Land value tax	198	37	232	6,531	7	433
	消費税 Consumption tax	1,230	1,612	11,262	56,067	655	4,496
	消費税及地方消費税 Consumption tax and local consumption tax	365,435	531,904	1,048,504	5,757,006	256,827	1,330,499
	酒税 Liquor tax	66,113	138,150	259,646	289,427	16,309	173,338
	たばこ税 Tobacco tax	299	399	831	1,865	139	632
	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	38,474	61,921	120,847	187,820	18,828	94,402
	石油税 Petroleum tax	X	206	847	184	—	X
	石油石炭税 Petroleum and coal tax	X	182	1,017	216	—	X
	取引所税 Bourse tax	—	—	—	—	—	—
	有価証券取引税 Securities transaction tax	—	—	38	25	—	—
	日本銀行券発行税 Bank of Japan note issue tax	—	—	—	—	—	—
	旧税 Old taxes	4	19	197	656	566	193
	電源開発促進税 Promotion of power resources development tax	12,861	32,450	—	121,658	11,157	53,345
	揮発油税及地方道路税 Gasoline tax and local road tax	153,461	204,439	138,643	1,145,598	32,085	515,693
	石油ガス税 Liquefied petroleum gas tax	1,634	1,675	2,377	9,063	420	2,679
	自動車重量税 Motor vehicle tonnage tax	—	0	0	0	0	0
	航空機燃料税 Aviation fuel tax	13,234	2,716	463	45,076	1,081	4,087
	印紙収入 Stamp revenue	X	10,213	24,021	148,546	3,803	X
	合計 Total	1,379,098	2,016,052	4,228,289	22,062,336	860,637	5,516,529

関連表：「1-1」の「①国税収納金整理資金徴収済額」、「16-1」の「①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
11,229,721	2,661,221	1,193,030	2,046,787	1,228,950	283,103	61,776,904	平成5年度 FY1993
10,169,535	2,603,468	1,180,782	2,009,053	1,215,943	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
8,310,341	2,332,104	1,143,674	1,829,151	1,159,375	301,687	51,794,201	14 2002
8,102,313	2,248,334	1,107,953	1,762,250	1,139,737	291,000	50,714,527	15 2003
2,067,021	529,786	262,526	480,740	316,238	57,541	13,427,659	源 泉 分 Withholding income tax
516,400	133,733	71,749	129,570	81,125	33,305	3,341,868	申 告 分 Self-assessed income tax
2,583,421	663,520	334,275	610,310	397,363	90,845	16,769,526	計 Subtotal
1,934,870	382,674	225,498	372,774	197,104	49,218	11,489,655	法 人 税 Corporation tax
327,702	52,850	38,014	48,650	25,702	18,711	2,592,505	相 続 税 Inheritance tax
1,383	4	11	78	19	101	9,035	地 価 税 Land value tax
9,397	847	550	1,733	605	649	89,103	消 費 税 Consumption tax
2,147,799	512,613	267,052	489,185	281,171	62,577	13,050,571	消費税及地方消費税 Consumption tax and local consumption tax
337,872	62,666	26,927	134,685	108,216	13,984	1,627,332	酒 税 Liquor tax
1,193	338	179	340	227	59	6,500	た ば こ 税 Tobacco tax
143,896	47,152	29,082	47,277	36,518	8,237	834,453	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
—	—	—	—	X	—	1,449	石 油 税 Petroleum tax
—	0	—	—	X	—	1,936	石 油 石 炭 税 Petroleum and coal tax
—	—	—	—	—	—	—	取 引 所 税 Bourse tax
0	—	—	—	—	—	62	有 価 証 券 取 引 税 Securities transaction tax
—	—	—	—	—	—	—	日 本 銀 行 券 発 行 税 Bank of Japan note issue tax
308	65	14	13	21	62	2,118	旧 税 Old taxes
61,410	24,972	11,463	33,888	—	3,124	366,328	電 源 開 発 促 進 税 Promotion of power-resources development tax
483,349	486,945	167,128	7	78,434	35,157	3,440,939	揮 発 油 税 及 地 方 道 路 税 Gasoline tax and local road tax
4,965	1,465	720	2,158	1,251	837	29,245	石 油 ガ ス 税 Liquefied petroleum gas tax
0	0	—	0	0	—	0	自 動 車 重 量 税 Motor vehicle tonnage tax
11,118	4,040	2,392	9,502	8,011	5,909	107,630	航 空 機 燃 料 税 Aviation fuel tax
53,630	8,182	4,648	11,652	X	1,529	296,138	印 紙 収 入 Stamp revenue
8,102,313	2,248,334	1,107,953	1,762,250	1,139,737	291,000	50,714,527	合 計 Total

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

(単位：百万円)
(In millions of yen)

相続税 Inheritance tax			消費税 Consumption tax			消費税及地方消費税 Consumption tax and local consumption tax			税目 Tax type	国税局・都道府県 Regional Taxation Bureau/Prefecture
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		
27,189	24,015	3,166	346	54	231	354,427	332,191	21,506	北海道 Hokkaido	札幌 Sapporo
3,087	387	2,624	884	99	594	11,008	3,268	6,723	局引受分 by regional taxation bureaus	
30,277	24,402	5,790	1,230	153	825	365,435	335,459	28,229	計 Total	
5,930	5,193	734	113	7	72	67,040	63,472	3,428	青森 Aomori	仙台 Sendai
7,906	6,679	1,220	78	8	53	67,529	64,028	3,399	岩手 Iwate	
16,167	11,950	4,208	244	14	185	165,796	158,749	6,738	宮城 Miyagi	
4,089	3,270	817	32	4	18	51,444	48,855	2,413	秋田 Akita	
5,290	4,336	939	49	4	32	63,867	61,817	1,963	山形 Yamagata	
16,474	11,510	4,960	233	24	161	107,251	101,791	5,205	福島 Fukushima	
5,557	240	5,260	864	79	632	8,978	2,340	5,683	局引受分 by regional taxation bureaus	
61,413	43,178	18,137	1,612	139	1,154	531,904	501,052	28,829	計 Total	
27,798	18,749	9,027	905	93	696	153,255	141,612	11,178	茨城 Ibaraki	関東信越 Kanto Shinetsu
27,604	15,552	12,051	586	55	470	112,404	103,370	8,656	栃木 Tochigi	
16,659	13,507	3,143	633	50	461	128,210	119,848	8,005	群馬 Gunma	
164,053	110,291	53,695	2,654	272	1,993	323,248	295,914	25,819	埼玉 Saitama	
14,660	13,471	1,187	280	27	205	152,463	146,933	5,169	新潟 Niigata	
11,548	10,641	905	425	42	308	142,538	135,023	7,191	長野 Nagano	
68,616	2,860	64,927	5,780	487	4,622	36,385	10,842	23,007	局引受分 by regional taxation bureaus	
330,937	185,070	144,936	11,262	1,026	8,756	1,048,504	953,542	89,026	計 Total	
126,941	64,188	62,690	2,748	217	2,187	272,545	245,319	26,350	千葉 Chiba	東京 Tokyo
542,096	379,696	162,019	11,311	961	8,600	4,673,837	4,530,756	137,569	東京 Tokyo	
226,651	153,988	72,611	3,806	303	2,868	575,373	529,405	43,988	神奈川 Kanagawa	
10,630	7,632	2,989	450	44	270	50,490	45,998	4,158	山梨 Yamanashi	
485,219	49,707	413,711	37,753	2,282	28,223	184,761	46,400	124,717	局引受分 by regional taxation bureaus	
1,391,537	655,211	714,019	56,067	3,808	42,149	5,757,006	5,397,878	336,783	計 Total	
7,225	5,759	1,467	110	12	80	99,787	95,388	4,230	富山 Toyama	金沢 Kanazawa
13,959	10,498	3,460	96	14	73	89,651	85,958	3,539	石川 Ishikawa	
7,646	6,610	1,036	60	9	43	62,818	60,816	1,952	福井 Fukui	
17,439	392	16,969	388	42	313	4,571	1,965	2,527	局引受分 by regional taxation bureaus	
46,270	23,258	22,931	655	77	509	256,827	244,128	12,249	計 Total	
19,010	16,646	2,362	209	24	142	143,080	137,842	5,024	岐阜 Gifu	
40,771	36,427	4,338	387	61	280	264,862	255,727	8,645	静岡 Shizuoka	
114,739	107,119	7,617	1,208	157	933	804,004	782,145	20,897	愛知 Aichi	
12,446	11,552	888	219	29	171	100,039	94,531	5,311	三重 Mie	
33,477	2,533	30,876	2,473	257	1,866	18,514	6,664	10,810	局引受分 by regional taxation bureaus	
220,443	174,277	46,081	4,496	529	3,393	1,330,499	1,276,908	50,688	計 Total	
7,142	5,840	1,301	111	20	62	65,990	63,878	1,988	滋賀 Shiga	大阪 Osaka
35,551	29,229	6,317	363	43	235	201,423	193,571	7,412	京都 Kyoto	
123,446	110,988	12,376	2,896	306	2,117	1,385,055	1,341,330	41,522	大阪 Osaka	
67,874	56,730	11,105	884	97	628	361,324	347,052	13,580	兵庫 Hyogo	
14,478	12,089	2,386	120	17	92	51,121	48,303	2,742	奈良 Nara	
9,437	8,768	665	73	3	58	47,416	45,590	1,767	和歌山 Wakayama	
69,773	5,098	63,382	4,951	474	3,739	35,470	14,516	18,885	局引受分 by regional taxation bureaus	
327,702	228,741	97,532	9,397	959	6,931	2,147,799	2,054,239	87,895	計 Total	
2,471	2,215	255	10	1	7	31,793	30,538	1,185	鳥取 Tottori	広島 Hiroshima
2,082	1,989	93	1	0	0	38,400	37,643	737	島根 Shimane	
10,874	9,731	1,141	43	14	25	119,548	116,956	2,463	岡山 Okayama	
27,625	23,376	4,246	110	22	66	229,969	224,544	5,185	広島 Hiroshima	
7,499	6,873	625	38	7	27	84,391	81,573	2,749	山口 Yamaguchi	
2,300	76	2,168	645	110	457	8,512	3,636	4,562	局引受分 by regional taxation bureaus	
52,850	44,262	8,527	847	154	582	512,613	494,890	16,881	計 Total	
8,528	7,335	1,192	21	5	12	42,327	40,591	1,678	徳島 Tokushima	高松 Takamatsu
8,592	7,101	1,491	28	9	17	83,203	79,726	3,395	香川 Kagawa	
12,156	10,406	1,748	101	15	73	92,190	86,399	5,666	愛媛 Ehime	
7,307	6,852	454	28	3	23	40,509	38,848	1,586	高知 Kochi	
1,430	420	994	372	47	249	8,823	1,604	6,826	局引受分 by regional taxation bureaus	
38,014	32,114	5,879	550	78	374	267,052	247,168	19,151	計 Total	
36,404	32,559	3,808	399	34	202	370,815	355,326	14,323	福岡 Fukuoka	福岡 Fukuoka
2,674	2,517	153	29	5	16	40,149	38,404	1,637	佐賀 Saga	
5,115	4,408	697	101	10	61	66,137	62,739	3,195	長崎 Nagasaki	
4,457	610	3,391	1,205	88	773	12,084	3,633	7,430	局引受分 by regional taxation bureaus	
48,650	40,094	8,048	1,733	136	1,052	489,185	460,103	26,586	計 Total	
8,062	6,910	1,148	44	4	26	84,078	80,152	3,807	熊本 Kumamoto	
6,451	6,148	301	28	1	21	61,776	59,112	2,584	大分 Oita	
3,643	3,569	73	29	3	15	49,902	47,566	2,251	宮崎 Miyazaki	
6,059	5,634	423	66	10	39	81,038	78,063	2,828	鹿児島 Kagoshima	
1,488	213	1,144	438	41	345	4,377	2,189	1,892	局引受分 by regional taxation bureaus	
25,702	22,475	3,090	605	59	446	281,171	267,082	13,362	計 Total	
15,192	8,287	6,882	340	21	218	60,522	56,621	3,583	沖縄 Okinawa	沖縄 Okinawa
3,520	203	2,785	310	31	226	2,054	708	1,007	局引受分 by regional taxation bureaus	
18,711	8,490	9,667	649	52	444	62,577	57,329	4,590	計 Total	
2,592,505	1,481,573	1,084,638	89,103	7,171	66,615	13,050,571	12,289,778	714,268	全 国 計 Total	Japan

Note: This table shows " (1) Statistics of national tax collection " by prefectures.

(3) 都道府県別の徴収状況 (その2)

Statistics of collection by prefectures (Part2)

税目 Tax type		酒 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
国税局・都道府県 Regional Taxation Bureau / Prefecture										
札幌 Sapporo	北海道 Hokkaido	X	X	X	38,474	38,474	0	153,461	142,473	10,988
	局引受分 by regional taxation bureaus	X	X	X	-	-	-	-	-	-
	計 Total	66,113	66,085	28	38,474	38,474	0	153,461	142,473	10,988
仙台 Sendai	青森 Aomori	2,015	2,011	4	-	-	-	47,829	45,515	2,315
	岩手 Iwate	1,361	1,349	13	26,916	26,916	0	-	-	-
	宮城 Miyagi	55,821	55,818	2	14,096	14,096	0	113,446	104,321	9,125
	秋田 Akita	6,541	6,532	9	-	-	-	32,675	30,095	2,580
	山形 Yamagata	2,372	2,366	6	6,911	6,911	-	10,259	9,442	817
	福島 Fukushima	69,978	69,973	5	13,997	13,997	0	-	-	-
	局引受分 by regional taxation bureaus	62	4	1	0	-	0	230	0	-
計 Total	138,150	138,052	40	61,921	61,921	0	204,439	189,373	14,836	
関東 信越 Kanto Shinetsu	茨城 Ibaraki	159,107	159,062	44	15,598	15,598	0	74,085	68,680	5,405
	栃木 Tochigi	44,925	44,920	5	15,145	15,145	-	10	10	-
	群馬 Gunma	32,015	32,015	0	17,400	17,399	0	-	-	-
	埼玉 Saitama	10,753	10,750	3	45,635	45,635	0	8	8	-
	新潟 Niigata	8,794	8,791	3	14,951	14,951	0	64,539	59,416	5,124
	長野 Nagano	3,973	3,957	16	12,118	12,118	0	-	-	-
	局引受分 by regional taxation bureaus	79	14	35	-	-	-	-	-	-
計 Total	259,646	259,509	107	120,847	120,846	1	138,643	128,114	10,529	
東京 Tokyo	千葉 Chiba	108,778	108,776	1	128,621	128,621	0	443,736	410,966	32,771
	東京 Tokyo	27,924	27,922	2	28,895	28,894	1	X	X	X
	神奈川 Kanagawa	148,262	148,257	5	30,302	30,301	1	701,647	648,081	53,566
	山梨 Yamanashi	3,800	3,797	3	-	-	-	X	X	X
	局引受分 by regional taxation bureaus	663	1	662	2	1	0	X	X	X
	計 Total	289,427	288,753	674	187,820	187,817	2	1,145,598	1,059,073	86,432
金沢 Kanazawa	富山 Toyama	1,707	1,707	-	0	0	0	32,085	29,521	2,563
	石川 Ishikawa	14,042	14,041	1	18,828	18,828	0	0	0	-
	福井 Fukui	560	557	3	-	-	-	1	1	-
	局引受分 by regional taxation bureaus	-	-	-	-	-	-	-	-	-
計 Total	16,309	16,305	4	18,828	18,828	0	32,085	29,522	2,563	
名古屋 Nagoya	岐阜 Gifu	1,751	1,739	12	11,398	11,398	-	X	X	X
	静岡 Shizuoka	32,234	32,233	2	26,207	26,207	0	38,529	35,457	3,071
	愛知 Aichi	134,255	134,247	8	49,267	49,267	-	226,871	209,919	16,950
	三重 Mie	4,854	4,826	25	7,531	7,530	0	X	X	X
	局引受分 by regional taxation bureaus	244	109	120	-	-	-	X	X	X
計 Total	173,338	173,155	166	94,402	94,402	0	515,693	477,090	38,417	
大阪 Osaka	滋賀 Shiga	25,363	25,360	1	0	0	0	X	X	X
	京都 Kyoto	55,253	55,252	2	15,400	15,400	-	1	1	-
	大阪 Osaka	107,613	107,612	1	100,782	100,781	0	314,684	292,050	22,634
	兵庫 Hyogo	146,922	146,916	6	25,420	25,420	0	28,997	27,207	1,789
	奈良 Nara	639	634	5	-	-	-	X	X	X
	和歌山 Wakayama	784	783	2	2,294	2,294	-	X	X	X
	局引受分 by regional taxation bureaus	1,298	476	822	-	-	-	X	X	X
計 Total	337,872	337,033	837	143,896	143,896	0	483,349	446,952	36,044	
広島 Hiroshima	島根 Tottori	281	281	1	7,220	7,220	-	-	-	-
	岡山 Shimane	586	582	4	-	-	-	-	-	-
	広島 Okayama	50,258	50,253	4	11,570	11,570	-	241,916	219,714	22,203
	山口 Hiroshima	11,057	11,051	6	22,267	22,267	-	817	817	-
	局引受分 by regional taxation bureaus	460	459	1	6,095	6,095	-	244,212	224,550	19,663
	計 Total	62,666	62,651	15	47,152	47,152	-	486,945	445,080	41,865
高松 Takamatsu	徳島 Tokushima	X	X	X	0	0	-	X	X	X
	香川 Kagawa	X	X	X	19,537	19,537	-	X	X	X
	愛媛 Ehime	23,781	23,780	1	9,544	9,544	0	X	X	X
	高知 Kochi	X	X	X	-	-	-	-	-	-
局引受分 by regional taxation bureaus	23	-	19	-	-	-	-	-	-	
計 Total	26,927	26,902	21	29,082	29,082	0	167,128	157,807	9,321	
福岡 Fukuoka	福岡 Fukuoka	126,496	126,491	5	31,523	31,523	0	7	7	-
	佐賀 Saga	7,087	7,087	0	15,754	15,753	0	-	-	-
	長崎 Nagasaki	1,101	1,101	0	-	-	-	-	-	-
	局引受分 by regional taxation bureaus	0	-	0	-	-	-	-	-	-
計 Total	134,685	134,679	6	47,277	47,277	0	7	7	-	
熊本 Kumamoto	熊本 Kumamoto	13,961	13,960	1	11,113	11,113	-	X	X	X
	大分 Oita	44,924	44,923	1	6,791	6,791	-	X	X	X
	宮崎 Miyazaki	21,478	21,472	6	7,467	7,467	0	X	X	X
	鹿児島 Kagoshima	27,657	27,656	1	11,148	11,148	0	-	-	-
	局引受分 by regional taxation bureaus	196	22	174	-	-	-	-	-	-
	計 Total	108,216	108,033	183	36,518	36,518	0	78,434	71,757	6,678
沖縄 Okinawa	沖縄 Okinawa	13,983	13,978	5	8,237	8,237	0	35,157	33,456	1,700
	局引受分 by regional taxation bureaus	0	0	0	-	-	-	-	-	-
計 Total	13,984	13,978	5	8,237	8,237	0	35,157	33,456	1,700	
全 国	計 Japan	1,627,332	1,625,134	2,086	834,453	834,448	4	3,440,939	3,180,704	259,375

(In millions of yen)

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	国税局・都道府県 Regional Taxation Bureau / Prefecture		
X	X	X	1,347,326	1,292,852	52,394	北海道 Hokkaido	Amount handled by regional taxation bureaus	札幌 Sapporo
X	X	X	31,772	6,187	21,605	局引受分		
34,980	34,647	166	1,379,098	1,299,039	73,999	計 Total		
2,411	2,402	9	242,730	232,598	9,704	青森 Aomori	仙台 Sendai	
1,616	1,602	14	224,269	215,939	7,985	岩手 Iwate		
38,000	37,962	38	735,121	706,399	27,623	宮城 Miyagi		
1,713	1,711	2	186,373	178,001	8,013	秋田 Akita		
1,417	1,416	1	202,270	196,028	5,934	山形 Yamagata		
2,698	2,689	9	390,824	373,666	16,322	福島 Fukushima		
43	0	34	34,465	4,536	26,696	局引受分		
47,897	47,782	106	2,016,052	1,907,167	102,278	計 Total		
4,164	4,135	28	746,384	703,425	41,429	茨城 Ibaraki	関東 信越 Kanto Shinetsu	
3,852	3,842	10	425,157	392,813	31,365	栃木 Tochigi		
4,661	4,636	24	464,797	442,835	20,793	群馬 Gunma		
9,236	9,187	45	1,355,243	1,223,416	125,880	埼玉 Saitama		
5,234	5,150	83	530,773	512,823	17,160	新潟 Niigata		
2,403	2,387	16	488,468	470,436	17,085	長野 Nagano		
473	64	334	217,467	25,058	173,723	局引受分		
30,023	29,401	540	4,228,289	3,770,805	427,435	計 Total		
10,285	10,209	66	1,704,591	1,535,678	163,747	千葉 Chiba	東京 Tokyo	
X	X	X	15,801,117	15,285,457	492,453	東京 Tokyo		
14,544	14,479	63	3,160,545	2,914,053	237,489	神奈川 Kanagawa		
X	X	X	187,752	173,747	12,728	山梨 Yamanashi		
X	X	X	1,208,330	147,052	941,877	局引受分		
333,821	325,996	6,095	22,062,336	20,055,988	1,848,295	計 Total		
13,502	13,500	2	318,907	306,802	11,734	富山 Toyama	金沢 Kanazawa	
2,066	2,064	2	317,154	306,242	10,506	石川 Ishikawa		
1,028	1,025	3	179,464	174,163	5,118	福井 Fukui		
576	1	575	45,111	4,177	39,916	局引受分		
17,172	16,591	581	860,637	791,385	67,274	計 Total		
X	X	X	443,046	427,672	14,672	岐阜 Gifu	名古屋 Nagoya	
5,702	5,672	28	985,478	949,527	33,999	静岡 Shizuoka		
68,863	68,719	143	3,401,779	3,315,436	82,830	愛知 Aichi		
X	X	X	576,682	545,157	30,881	三重 Mie		
X	X	X	109,545	17,216	83,298	局引受分		
80,170	79,449	672	5,516,529	5,255,008	245,680	計 Total		
X	X	X	244,889	238,634	5,834	滋賀 Shiga	大阪 Osaka	
6,522	6,494	26	797,590	774,749	21,546	京都 Kyoto		
106,218	106,015	199	4,958,613	4,827,857	123,504	大阪 Osaka		
15,054	14,982	71	1,389,761	1,345,509	41,762	兵庫 Hyogo		
X	X	X	186,130	177,238	8,524	奈良 Nara		
X	X	X	300,029	284,418	15,321	和歌山 Wakayama		
X	X	X	225,302	34,830	169,597	局引受分		
134,008	132,126	1,800	8,102,313	7,683,235	386,089	計 Total		
822	821	0	98,206	95,555	2,520	鳥取 Tottori	広島 Hiroshima	
1,041	1,040	1	115,835	114,207	1,576	島根 Shimane		
2,875	2,871	4	680,361	650,745	29,237	岡山 Okayama		
32,113	32,109	3	802,421	785,485	16,293	広島 Hiroshima		
2,135	2,133	2	516,172	489,828	26,144	山口 Yamaguchi		
81	5	17	35,339	8,703	24,615	局引受分		
39,067	38,978	28	2,248,334	2,144,522	100,384	計 Total		
X	X	X	175,131	170,564	4,426	徳島 Tokushima	高松 Takamatsu	
X	X	X	365,676	353,738	11,720	香川 Kagawa		
X	X	X	415,626	397,228	18,087	愛媛 Ehime		
X	X	X	128,103	124,132	3,752	高知 Kochi		
32	7	25	23,417	4,564	17,086	局引受分		
19,427	19,378	48	1,107,953	1,050,226	55,071	計 Total		
52,572	52,538	34	1,368,856	1,335,891	29,700	福岡 Fukuoka	福岡 Fukuoka	
1,179	1,172	8	143,449	140,116	3,063	佐賀 Saga		
3,741	3,727	14	209,290	201,849	6,818	長崎 Nagasaki		
139	17	89	40,655	6,844	26,727	局引受分		
57,631	57,454	144	1,762,250	1,684,700	66,308	計 Total		
X	X	X	312,474	302,116	9,969	熊本 Kumamoto	熊本 Kumamoto	
X	X	X	320,990	308,478	12,230	大分 Oita		
X	X	X	186,803	181,257	5,271	宮崎 Miyazaki		
5,244	5,238	7	295,756	287,826	7,502	鹿児島 Kagoshima		
140	101	28	23,714	5,161	15,056	局引受分		
14,624	14,564	48	1,139,737	1,084,838	50,029	計 Total		
11,440	11,421	18	274,607	255,559	18,069	沖縄 Okinawa	沖縄 Okinawa	
182	93	49	16,393	2,624	11,542	局引受分		
11,622	11,515	67	291,000	258,183	29,611	計 Total		
820,442	807,881	10,296	50,714,527	46,985,095	3,452,454	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	金 額 Amount			
			百万円 Million yen			
申請及び許可等の状況 Statistics of application and permission, etc.	平成14年度許可未済	Unsettled permissions for FY2002	9,702	835,648		
	平成15年度申請	Applications for FY2003	4,775	232,095		
	更正減等	Reduction by correction, etc.	112	14,558		
	処 理	取 下 げ	Withdrawal	1,575	115,679	
		却 下	Dismissal	28	2,414	
	許 可	Permission	Extra 1	4,544	Extra 8	280,354
	計	Subtotal	6,148	398,456		
	許 可 未 済	Unsettled permissions	8,217	654,729		
	許可後の状況 Statistics after permission	平成14年度収納未済	Unsettled collections for FY2002	186	15,130	
		許可取消等	Cancelled permissions, etc.	-	2	
収 納		Collection	Extra -	4,522	Extra 5,634	275,406
収 納 未 済		Unsettled collection	208	20,076		
平成14年度引継未済		Unsettled handover for FY2002	15	431		
許可取消等		Cancelled permissions, etc.	-	-		
引 継		Handover	4,506	280,134		
物納の撤回状況 Statistics of withdrawal of payment in kind	引 継 未 済	Unsettled handover	31	1,338		
	平成14年度承認未済	Unsettled approvals for FY2002	-	-		
	平成15年度申請	Applications for FY2003	1	2		
	取 下 げ	Withdrawal	-	-		
	却 下	Dismissal	-	-		
	承 認	Approvals	1	2		
	承認未済	Unsettled approvals	-	-		

調査対象等：平成15年4月1日から平成16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, 2003 and March 31, 2004.

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	4,474	257,779
	建物 Building	71	1,243
	有価証券 Securities	233	21,229
	その他 Others	13	103
	計 Total	実 Actual	4,509

(注) 平成15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 FY2003.

(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14年度許可未済 Unsettled permissions for FY2002	2,665	69,963	563	751	4	12	3,232	70,726
	外 Extra	-	-	1	1	-	-	1	1
	平成15年度申請 Applications for FY2003	8,333	240,404	625	1,294	3	7	8,961	241,705
	外 Extra	-	-	1	1	-	-	1	1
	更正減等 Reduction by correction, etc.	99	4,821	7	56	-	-	106	4,877
	取下げ Withdrawals	378	6,323	60	101	-	-	438	6,424
	却下 Dismissals	93	1,707	8	21	-	-	101	1,728
	許可 Permissions	8,196	230,869	738	1,038	6	13	8,940	231,920
	許可未済 Unsettled permissions	2,232	66,647	375	830	1	6	2,608	67,482
Statistics of collection 徴収状況	徴収決定 Determination for collection								
	平成14年度以前許可分 For permissions made before FY2002	67,966	153,744	3,530	1,215	1	4	71,497	154,963
	平成15年度許可分 For permissions made during FY2003	6,914	144,005	589	390	13	1	7,516	144,397
	収納未済 Unsettled collection	11,021	13,414	2,061	550	1	0	13,083	13,964
延納現在額(徴収決定未済) Current amount of postponed tax payment (Unsettled determination for collection)	50,841	606,512	1,619	1,418	7	23	52,467	607,954	

調査対象等：平成15年4月1日から平成16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, 2003 and March 31, 2004

Note: The figures preceded by "Extra" in the column "Unsettled permissions for FY2001" and "Applications for FY2002" 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.