

## 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13年度 FY2001	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	
16 2004	49,902,439	3,121,290	53,023,729	48,735,461	922,529	49,657,990	
17 2005	54,049,032	2,905,462	56,954,494	53,037,283	931,084	53,968,367	
18 2006	56,515,533	2,635,570	59,151,104	55,545,630	871,583	56,417,213	
Income tax 所得税	源泉所得税 Withholding income tax	16,281,475	398,970	16,680,446	16,205,936	74,040	16,279,976
	申告所得税 Self-assessment tax	3,233,923	505,067	3,738,990	3,145,703	90,870	3,236,573
	計 Subtotal	19,515,398	904,037	20,419,435	19,351,638	164,910	19,516,549
法人税 Corporation tax	15,859,429	288,859	16,148,289	15,721,178	87,755	15,808,933	
相続税 Inheritance tax	1,611,123	421,637	2,032,760	1,500,273	58,189	1,558,462	
地価税 Land value tax	—	5,610	5,610	—	685	685	
消費税 Consumption tax	22	48,670	48,692	13	3,568	3,581	
消費税及地方消費税 Consumption tax and local consumption tax	13,326,298	693,686	14,019,984	13,040,944	287,305	13,328,249	
酒税 Liquor tax	1,492,413	1,913	1,494,326	1,491,846	563	1,492,409	
たばこ税 Tobacco tax	7,476	3	7,479	7,469	1	7,470	
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	734,416	2	734,418	734,416	0	734,416	
石油税 Petroleum tax	1	—	1	1	—	1	
石油石炭税 Petroleum and coal tax	5,049	109	5,158	4,906	109	5,016	
旧税 Old taxes	0	1,261	1,261	0	55	55	
電源開発促進税 Promotion of power-resources development tax	363,000	—	363,000	363,000	—	363,000	
揮発油税及地方道路税 Gasoline tax and local road tax	3,162,392	268,277	3,430,669	2,892,257	267,626	3,159,883	
石油ガス税 Liquefied petroleum gas tax	27,842	672	28,514	27,478	471	27,950	
自動車重量税 Motor vehicle tonnage tax	699	0	700	699	0	699	
航空機燃料税 Aviation fuel tax	106,994	14	107,008	106,982	5	106,988	
印紙収入 Stamp revenue	302,981	818	303,799	302,527	340	302,867	
合 計 Total	56,515,533	2,635,570	59,151,104	55,545,630	871,583	56,417,213	

調査期間：平成18年4月1日から平成19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、滞納処分の停止後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 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	
6,432	309,881	316,313	1,563,723	2,762,355	4,326,078	平成13年度 FY2001
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
6,553	168,810	175,363	1,160,425	2,029,951	3,190,376	16 2004
14,781	159,792	174,573	996,968	1,814,585	2,811,553	17 2005
17,570	148,444	166,014	952,333	1,615,544	2,567,877	18 2006
330	30,406	30,736	75,210	294,524	369,734	源泉所得税 Withholding income tax
14	35,571	35,584	88,206	378,626	466,832	申告所得税 Self-assessment tax
343	65,977	66,320	163,416	673,150	836,566	計 Subtotal
16,544	26,156	42,700	121,707	174,949	296,656	法人税 Corporation tax
6	9,786	9,792	110,844	353,662	464,506	相続税 Inheritance tax
-	1,656	1,656	-	3,269	3,269	地価税 Land value tax
2	6,113	6,115	7	38,989	38,996	消費税 Consumption tax
674	37,984	38,658	284,680	368,397	653,077	消費税及地方消費税 Consumption tax and local consumption tax
0	646	646	567	704	1,271	酒税 Liquor tax
0	0	0	6	3	9	たばこ税 Tobacco tax
-	0	0	-	1	1	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
-	-	-	-	-	-	石油税 Petroleum tax
-	-	-	142	-	142	石油石炭税 Petroleum and coal tax
-	75	75	-	1,132	1,132	旧税 Old taxes
-	-	-	-	-	-	電源開発促進税 Promotion of power-resources development tax
0	14	14	270,134	637	270,772	揮発油税及地方道路税 Gasoline tax and local road tax
0	1	1	364	199	563	石油ガス税 Liquefied petroleum gas tax
-	0	0	0	0	0	自動車重量税 Motor vehicle tonnage tax
-	2	2	11	7	18	航空機燃料税 Aviation fuel tax
0	33	34	454	445	899	印紙収入 Stamp revenue
17,570	148,444	166,014	952,333	1,615,544	2,567,877	合計 Total

Period covered by survey: The period from April 1, 2006 to March 31, 2007

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 for the reasons of elapse of three years after the suspension of procedure for collection of tax delinquency, completion of extinctive prescription, and so on.

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 customhouse 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8年度	FY1996	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	
16	2004	1,366,032	2,022,949	4,269,847	23,771,178	867,862	5,652,315	
17	2005	1,362,751	2,022,791	4,353,609	26,615,604	898,072	5,961,757	
18	2006	1,372,102	2,041,811	4,489,756	27,885,983	920,829	6,197,034	
Income tax 所得税	源泉分	Withholding income tax	377,663	544,712	1,266,626	8,413,859	255,452	1,594,380
	申告分	Self-assessment tax	89,270	149,988	444,511	1,514,077	60,793	439,850
	計	Subtotal	466,933	694,700	1,711,136	9,927,936	316,245	2,034,230
法人	税	Corporation tax	221,100	305,054	857,795	8,665,719	208,481	1,730,506
相続	税	Inheritance tax	29,456	47,625	223,485	1,024,185	41,173	199,259
地価	税	Land value tax	18	31	244	4,245	6	63
消費	税	Consumption tax	571	713	6,634	31,873	334	2,427
消費税及地方消費税		Consumption tax and local consumption tax	373,754	557,575	1,162,618	6,338,102	272,162	1,419,426
酒	税	Liquor tax	52,747	127,541	226,774	273,601	15,313	152,953
たばこ	税	Tobacco tax	402	470	1,086	1,870	168	816
たばこ税及たばこ特別税		Tobacco tax and special tobacco surtax	33,826	44,201	130,699	148,616	16,109	78,747
石油	税	Petroleum tax	-	-	X	0	X	-
石油石炭	税	Petroleum and coal tax	1,401	505	X	736	-	-
旧	税	Old taxes	1	3	126	310	564	76
電源開発促進	税	Promotion of power-resources development tax	12,637	32,425	-	119,090	11,298	53,358
揮発油税及地方道路	税	Gasoline tax and local road tax	163,961	217,280	138,927	1,113,130	X	499,924
石油ガス	税	Liquefied petroleum gas tax	1,567	1,613	2,368	8,937	418	2,617
自動車重量	税	Motor vehicle tonnage tax	12	23	45	506	4	20
航空機燃料	税	Aviation fuel tax	7,925	2,005	257	68,903	269	3,240
印紙	収入	Stamp revenue	5,789	10,047	X	158,223	X	19,372
合 計	Total		1,372,102	2,041,811	4,489,756	27,885,983	920,829	6,197,034

関連表：「1-1」の「(1)租税及び印紙収入決算額調べ」、「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 Total	区 分 Type	
10,200,527	2,474,382	1,160,512	1,949,483	1,166,042	279,446	57,408,946	平成8年度	FY1996
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
8,379,650	2,308,299	1,105,395	1,831,442	1,155,639	293,122	53,023,729	16	2004
8,928,313	2,368,769	1,115,997	1,849,728	1,176,229	300,874	56,954,494	17	2005
9,306,064	2,459,357	1,104,342	1,892,515	1,178,016	303,296	59,151,104	18	2006
2,454,037	576,399	274,696	529,827	329,196	63,599	16,680,446	源 泉 分	Withholding income tax
563,886	146,726	70,983	137,272	86,658	34,977	3,738,990	申 告 分	Self-assessment tax
<b>3,017,923</b>	<b>723,126</b>	<b>345,679</b>	<b>667,099</b>	<b>415,853</b>	<b>98,576</b>	<b>20,419,435</b>	計	<b>Subtotal</b>
2,772,915	485,233	239,225	413,489	193,914	54,858	16,148,289	法 人 税	Corporation tax
303,647	49,594	32,065	41,977	23,996	16,298	2,032,760	相 続 税	Inheritance tax
930	-	11	53	9	-	5,610	地 価 税	Land value tax
4,444	297	163	751	173	312	48,692	消 費 税	Consumption tax
2,179,414	545,284	270,888	525,563	306,977	68,221	14,019,984	消費税及地方消費税	Consumption tax and local consumption tax
308,929	48,752	22,085	128,463	124,285	12,883	1,494,326	酒 税	Liquor tax
1,251	402	208	473	253	81	7,479	た ば こ 税	Tobacco tax
128,783	41,454	26,725	59,992	17,035	8,233	734,418	たばこ税及たばこ特別税	Tobacco tax and special tobacco surtax
-	-	-	-	-	-	-	1 石 油 税	Petroleum tax
-	18	-	-	X	-	5,158	石 油 石 炭 税	Petroleum and coal tax
168	6	2	1	2	2	1,261	旧 税	Old taxes
60,190	25,649	11,303	34,095	-	2,955	363,000	電 源 開 発 促 進 税	Promotion of power resources development tax
467,761	528,932	149,344	0	X	33,927	3,430,669	揮 発 油 税 及 地 方 道 路 税	Gasoline tax and local road tax
4,841	1,427	687	2,072	1,194	773	28,514	石 油 ガ ス 税	Liquefied petroleum gas tax
34	14	10	14	12	5	700	自 動 車 重 量 税	Motor vehicle tonnage tax
5,583	1,075	1,133	5,926	6,152	4,540	107,008	航 空 機 燃 料 税	Aviation fuel tax
49,252	8,095	4,814	12,548	X	1,633	303,799	印 紙 収 入	Stamp revenue
<b>9,306,064</b>	<b>2,459,357</b>	<b>1,104,342</b>	<b>1,892,515</b>	<b>1,178,016</b>	<b>303,296</b>	<b>59,151,104</b>	合 計	<b>Total</b>

Income tax  
所得税

Relevant tables: "1-1 (1) Survey of the Amount settled of Tax and Stamp Revenue", "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)

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	取納済額 Amount collected	不納欠損額 Amount of loss through non-payment	取納未済額 Amount of unsettled collection	徴収決定済額 Amount determined for collection	取納済額 Amount collected	不納欠損額 Amount of loss through non-payment	取納未済額 Amount of unsettled collection	徴収決定済額 Amount determined for collection	取納済額 Amount collected	不納欠損額 Amount of loss through non-payment	取納未済額 Amount of unsettled collection
国税局・都道府県 Regional Taxation Bureau / Prefecture													
札幌 Sapporo	北海道 Hokkaido	52,736	52,720	-	16	33,826	33,826	-	0	163,961	151,538	-	12,424
	局引受分 Regional Taxation Bureaus	11	-	-	11	-	-	-	-	-	-	-	-
計 Total		52,747	52,720	-	27	33,826	33,826	-	0	163,961	151,538	-	12,424
仙台 Sendai	青森 Aomori	817	814	0	3	-	-	-	-	46,630	43,024	-	3,606
	岩手 Iwate	1,168	1,168	-	0	23,872	23,872	-	-	-	-	-	-
	宮城 Miyagi	55,779	55,779	-	0	20,329	20,329	-	-	128,219	118,777	-	9,443
	秋田 Akita	5,293	5,289	-	4	-	-	-	-	33,019	30,467	-	2,551
	山形 Yamagata	1,822	1,816	-	6	-	-	-	-	X	X	X	X
	福島 Fukushima	62,623	62,620	-	3	0	0	-	-	X	X	X	X
	局引受分 Regional Taxation Bureaus	38	38	-	0	0	-	-	-	-	-	-	-
計 Total		127,541	127,524	0	16	44,201	44,201	0	-	217,280	200,961	-	16,319
関東 Kanto Shinetsu	茨城 Ibaraki	135,998	135,981	-	16	19,455	19,455	-	-	74,017	67,827	-	6,190
	栃木 Tochigi	42,422	42,422	-	0	22,329	22,329	-	-	X	X	X	X
	群馬 Gunma	33,757	33,756	-	1	13,637	13,637	-	0	-	-	-	-
	埼玉 Saitama	4,224	4,222	-	2	51,364	51,364	-	0	9	9	-	-
	新潟 Niigata	6,795	6,789	-	6	13,582	13,582	-	-	64,870	59,670	-	5,200
	長野 Nagano	3,524	3,512	1	11	10,332	10,332	-	-	X	X	X	X
	局引受分 Regional Taxation Bureaus	53	10	-	44	-	-	-	-	-	-	-	-
計 Total		226,774	226,692	1	81	130,699	130,698	-	0	138,927	127,529	-	11,398
東京 Tokyo	千葉 Chiba	108,690	108,688	0	2	20,190	20,190	-	0	447,381	412,958	-	34,423
	東京 Tokyo	23,466	23,465	-	0	94,557	94,556	-	0	203	202	-	0
	神奈川 Kanagawa	136,851	136,850	-	1	33,869	33,869	0	0	665,456	613,336	-	52,120
	山梨 Yamanashi	3,942	3,936	-	5	-	-	-	-	-	-	-	-
	局引受分 Regional Taxation Bureaus	652	0	645	7	0	0	-	0	90	16	14	60
計 Total		273,601	272,940	645	16	148,616	148,615	0	1	1,113,130	1,026,513	14	86,604
金沢 Kanazawa	富山 Toyama	1,211	1,210	-	1	0	0	-	-	X	X	X	X
	石川 Ishikawa	13,697	13,697	-	0	16,109	16,109	-	-	-	-	-	-
	福井 Fukui	406	404	-	2	-	-	-	-	-	-	-	-
局引受分 Regional Taxation Bureaus	-	-	-	-	-	-	-	-	-	-	-	-	
計 Total		15,313	15,310	-	3	16,109	16,109	-	-	X	X	X	X
名古屋 Nagoya	岐阜 Gifu	1,243	1,241	-	2	-	-	-	-	X	X	X	X
	静岡 Shizuoka	31,450	31,450	-	1	15,840	15,840	0	-	X	X	X	X
	愛知 Aichi	114,706	114,706	-	0	62,907	62,907	-	-	206,572	188,144	-	18,428
	三重 Mie	5,428	5,410	-	18	0	-	0	-	X	X	X	X
	局引受分 Regional Taxation Bureaus	126	32	-	94	-	-	-	-	X	X	X	X
計 Total		152,953	152,839	-	114	78,747	78,747	0	-	499,924	457,444	-	42,480
大阪 Osaka	滋賀 Shiga	22,159	22,158	-	1	-	-	-	-	X	X	X	X
	京都 Kyoto	61,763	61,762	-	1	3	3	-	-	X	X	X	X
	大阪 Osaka	89,918	89,918	0	1	103,105	103,104	-	0	319,792	295,142	-	24,650
	兵庫 Hyogo	132,588	132,588	-	1	25,675	25,675	0	0	11	10	1	0
	奈良 Nara	543	541	-	2	0	0	-	-	-	-	-	-
	和歌山 Wakayama	777	777	-	0	-	-	-	-	147,453	136,894	-	10,559
	局引受分 Regional Taxation Bureaus	1,181	347	-	833	-	-	-	-	495	-	-	495
計 Total		308,929	308,090	0	839	128,783	128,783	0	0	467,761	432,052	1	35,708
広島 Hiroshima	鳥取 Tottori	216	215	-	1	6,649	6,649	-	-	0	0	-	-
	島根 Shimane	404	402	-	2	-	-	-	-	-	-	-	-
	岡山 Okayama	43,938	43,933	0	4	10,388	10,388	-	-	242,847	223,623	-	19,223
	広島 Hiroshima	3,884	3,883	-	1	24,418	24,418	-	-	1	1	-	-
	山口 Yamaguchi	311	310	-	1	-	-	-	-	286,084	263,311	-	22,773
局引受分 Regional Taxation Bureaus	-	-	-	-	-	-	-	-	-	-	-	-	
計 Total		48,752	48,743	0	9	41,454	41,454	-	-	528,932	486,936	-	41,997
高松 Takamatsu	徳島 Tokushima	X	X	X	X	-	-	-	-	X	X	X	X
	香川 Kagawa	X	X	X	X	26,725	26,725	-	-	X	X	X	X
	愛媛 Ehime	19,650	19,650	-	0	-	-	-	-	X	X	X	X
	高知 Kochi	X	X	X	X	-	-	-	-	-	-	-	-
	局引受分 Regional Taxation Bureaus	14	3	-	12	-	-	-	-	-	-	-	-
計 Total		22,085	22,071	-	14	26,725	26,725	-	-	149,344	137,182	-	12,162
福岡 Fukuoka	福岡 Fukuoka	121,775	121,765	0	9	59,992	59,992	-	-	X	X	X	X
	佐賀 Saga	5,608	5,607	-	2	-	-	-	-	X	X	X	X
	長崎 Nagasaki	1,079	1,079	-	1	-	-	-	-	X	X	X	X
	局引受分 Regional Taxation Bureaus	-	-	-	-	-	-	-	-	-	-	-	-
計 Total		128,463	128,451	0	11	59,992	59,992	-	-	0	0	-	-
熊本 Kumamoto	熊本 Kumamoto	X	X	X	X	-	-	-	-	X	X	X	X
	大分 Oita	42,935	42,927	-	8	-	-	-	-	X	X	X	X
	宮崎 Miyazaki	26,425	26,425	-	0	-	-	-	-	X	X	X	X
	鹿児島 Kagoshima	37,467	37,466	-	1	17,035	17,035	-	-	-	-	-	-
	局引受分 Regional Taxation Bureaus	X	X	X	X	-	-	-	-	-	-	-	-
計 Total		124,285	124,155	-	130	17,035	17,035	-	-	X	X	X	X
沖縄 Okinawa	沖縄 Okinawa	12,883	12,872	-	11	8,233	8,233	-	0	33,926	31,351	-	2,575
	局引受分 Regional Taxation Office	-	-	-	-	-	-	-	-	-	-	-	-
計 Total		12,883	12,872	-	11	8,233	8,233	-	0	33,926	31,351	-	2,575
全 国 計 Grand Total		1,494,326	1,492,409	646	1,271	734,418	734,416	0	1	3,430,669	3,159,883	14	270,772

(注) この表は、(1)「国税徴収状況」を都道府県別に示したものである。

(単位：百万円)

(In million 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	不納欠損額 Amount of loss through non-payment	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	不納欠損額 Amount of loss through non-payment	収納未済額 Amount of unsettled collection	国税局・都道府県 Regional Taxation Bureau / Prefecture		
29,732	29,683	0	50	1,347,042	1,295,172	1,483	50,387	北海道 Hokkaido		
21	5	1	16	25,060	4,829	3,110	17,121	局引受分 Regional Taxation Bureaus	札幌 Sapporo	
<b>29,754</b>	<b>29,687</b>	<b>1</b>	<b>65</b>	<b>1,372,102</b>	<b>1,300,000</b>	<b>4,593</b>	<b>67,509</b>	計 Total		
2,569	2,563	0	6	245,905	234,511	410	10,985	青森 Aomori		
1,871	1,869	-	2	221,040	213,382	442	7,217	岩手 Iwate		
37,347	37,328	1	18	754,620	730,393	858	23,369	宮城 Miyagi		
1,669	1,668	0	1	193,314	185,008	238	8,068	秋田 Akita		仙台 Sendai
X	X	X	X	207,403	201,265	228	5,910	山形 Yamagata		
X	X	X	X	390,100	378,210	823	11,067	福島 Fukushima		
34	-	1	33	29,427	2,838	2,845	23,745	局引受分 Regional Taxation Bureaus		
<b>47,121</b>	<b>47,056</b>	<b>3</b>	<b>62</b>	<b>2,041,811</b>	<b>1,945,607</b>	<b>5,843</b>	<b>90,361</b>	計 Total		
4,542	4,525	1	17	791,169	756,604	1,500	33,066	茨城 Ibaraki		
X	X	X	X	479,235	458,548	985	19,701	栃木 Tochigi		
5,188	5,177	-	11	526,512	509,024	975	16,512	群馬 Gunma		
9,434	9,398	2	33	1,480,161	1,402,778	3,747	73,636	埼玉 Saitama		関東越 Kanto Shinetsu
5,505	5,355	2	147	582,493	564,785	567	17,140	新潟 Niigata		
X	X	X	X	509,191	491,988	779	16,425	長野 Nagano		
379	36	9	333	120,995	15,566	10,539	94,891	局引受分 Regional Taxation Bureaus		
<b>31,687</b>	<b>31,110</b>	<b>15</b>	<b>562</b>	<b>4,489,756</b>	<b>4,199,293</b>	<b>19,092</b>	<b>271,370</b>	計 Total		
10,601	10,567	0	34	1,712,343	1,597,396	2,617	112,330	千葉 Chiba		
332,157	331,785	5	367	21,772,510	21,407,125	8,997	356,388	東京 Tokyo		
14,364	14,314	5	45	3,354,013	3,170,874	3,947	179,192	神奈川 Kanagawa		
798	794	-	4	213,277	202,256	202	10,820	山梨 Yamanashi		東京 Tokyo
4,900	745	1,605	2,550	833,839	107,384	55,997	670,459	局引受分 Regional Taxation Bureaus		
<b>362,821</b>	<b>358,205</b>	<b>1,616</b>	<b>3,001</b>	<b>27,885,983</b>	<b>26,485,034</b>	<b>71,759</b>	<b>1,329,189</b>	計 Total		
X	X	X	X	356,798	346,310	169	10,320	富山 Toyama		
1,580	1,572	-	8	328,698	320,875	225	7,598	石川 Ishikawa		
920	914	-	7	196,769	192,387	129	4,254	福井 Fukui		金沢 Kanazawa
577	1	18	558	38,563	2,787	834	34,942	局引受分 Regional Taxation Bureaus		
X	X	X	X	<b>920,829</b>	<b>862,358</b>	<b>1,357</b>	<b>57,114</b>	計 Total		
X	X	X	X	493,385	480,669	613	12,103	岐阜 Gifu		
X	X	X	X	1,097,016	1,066,277	1,562	29,177	静岡 Shizuoka		
68,543	68,506	1	36	3,905,520	3,827,285	2,754	75,482	愛知 Aichi		名古屋 Nagoya
X	X	X	X	629,977	596,982	675	32,321	三重 Mie		
X	X	X	X	71,135	17,498	5,555	48,082	局引受分 Regional Taxation Bureaus		
<b>79,561</b>	<b>79,391</b>	<b>2</b>	<b>169</b>	<b>6,197,034</b>	<b>5,988,711</b>	<b>11,158</b>	<b>197,165</b>	計 Total		
X	X	X	X	282,361	277,282	221	4,858	滋賀 Shiga		
X	X	X	X	1,015,358	997,384	825	17,148	京都 Kyoto		
98,852	98,640	3	208	5,730,041	5,623,743	5,280	101,018	大阪 Osaka		
11,332	11,266	6	61	1,570,080	1,539,676	1,665	28,739	兵庫 Hyogo		
1,430	1,421	-	9	211,819	205,211	246	6,362	奈良 Nara		大阪 Osaka
1,324	1,321	0	3	327,283	312,196	158	14,928	和歌山 Wakayama		
1,128	21	95	1,012	169,123	23,756	28,981	116,386	局引受分 Regional Taxation Bureaus		
<b>122,249</b>	<b>120,815</b>	<b>106</b>	<b>1,328</b>	<b>9,306,064</b>	<b>8,979,247</b>	<b>37,377</b>	<b>289,440</b>	計 Total		
466	466	-	0	94,738	91,946	108	2,684	鳥取 Tottori		
1,083	1,081	-	2	109,141	107,235	54	1,852	島根 Shimane		
2,524	2,522	-	2	720,610	694,489	290	25,831	岡山 Okayama		
30,809	30,805	0	4	890,257	876,558	600	13,099	広島 Hiroshima		広島 Hiroshima
1,784	1,780	-	3	618,858	590,223	300	28,336	山口 Yamaguchi		
20	2	1	17	25,753	4,590	2,659	18,505	局引受分 Regional Taxation Bureaus		
<b>36,685</b>	<b>36,656</b>	<b>1</b>	<b>28</b>	<b>2,459,357</b>	<b>2,365,041</b>	<b>4,011</b>	<b>90,306</b>	計 Total		
X	X	X	X	162,947	159,430	120	3,397	徳島 Tokushima		
X	X	X	X	386,516	374,369	155	11,992	香川 Kagawa		
X	X	X	X	407,567	391,650	228	15,688	愛媛 Ehime		
X	X	X	X	130,549	127,841	139	2,569	高知 Kochi		高松 Takamatsu
16	-	2	14	16,765	1,518	2,389	12,857	局引受分 Regional Taxation Bureaus		
<b>18,169</b>	<b>18,137</b>	<b>4</b>	<b>27</b>	<b>1,104,342</b>	<b>1,054,808</b>	<b>3,031</b>	<b>46,503</b>	計 Total		
X	X	X	X	1,515,722	1,486,236	864	28,621	福岡 Fukuoka		
X	X	X	X	138,837	134,666	61	4,109	佐賀 Saga		
X	X	X	X	210,292	202,240	439	7,613	長崎 Nagasaki		福岡 Fukuoka
88	0	0	88	27,665	4,857	2,484	20,324	局引受分 Regional Taxation Bureaus		
<b>55,182</b>	<b>55,034</b>	<b>0</b>	<b>148</b>	<b>1,892,515</b>	<b>1,827,999</b>	<b>3,849</b>	<b>60,667</b>	計 Total		
X	X	X	X	308,770	299,477	305	8,988	熊本 Kumamoto		
X	X	X	X	331,546	319,124	211	12,212	大分 Oita		
X	X	X	X	200,401	195,241	164	4,997	宮崎 Miyazaki		
4,473	4,472	0	1	322,611	315,625	238	6,749	鹿児島 Kagoshima		熊本 Kumamoto
X	X	X	X	14,688	2,370	1,588	10,730	局引受分 Regional Taxation Bureaus		
X	X	X	X	<b>1,178,016</b>	<b>1,131,836</b>	<b>2,506</b>	<b>43,675</b>	計 Total		
9,986	9,970	1	15	292,282	275,380	671	16,231	沖縄 Okinawa		沖縄 Okinawa
3	2	-	1	11,014	1,897	770	8,347	局引受分 Regional Taxation Office		
<b>9,989</b>	<b>9,972</b>	<b>1</b>	<b>16</b>	<b>303,296</b>	<b>277,277</b>	<b>1,440</b>	<b>24,578</b>	計 Total		
<b>822,531</b>	<b>814,730</b>	<b>1,768</b>	<b>6,032</b>	<b>59,151,104</b>	<b>56,417,213</b>	<b>166,014</b>	<b>2,567,877</b>	全 国 計 Grand Total		



## 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. 申請及び許可等の状況	平成17年度許可未済	Unsettled permissions for FY2005	3,781	326,203	
	平成18年度申請	Applications for FY2006	1,036	47,223	
	更正減等	Reduction by correction, etc.	30	3,177	
	処 理	取 下 げ	Withdrawal	831	49,367
		却 下	Dismissal	16	880
		許 可	Permission	2,094	133,447
		計	Subtotal	2,941	183,696
	許可未済	Unsettled permissions	1,846	186,553	
	Statistics after permission 許可後の状況	平成17年度収納未済	Unsettled collections for FY2005	67	4,119
		許可取消等	Cancelled permissions, etc.	—	—
収 納		Collection	2,083	127,413	
収納未済		Unsettled collection	78	10,155	
平成17年度引継未済		Unsettled handover for FY2005	—	—	
許可取消等		Cancelled permissions, etc.	—	—	
引 継		Handover	2,074	129,195	
Statistics of withdrawal 物納の撤回状況	平成17年度承認未済	Unsettled approvals for FY2005	—	—	
	平成18年度申請	Applications for FY2006	4	16	
	取 下 げ	Withdrawal	—	—	
	却 下	Dismissal	—	—	
	承 認	Approvals	4	16	
	承認未済	Unsettled approvals	—	—	

調査対象等：平成18年4月1日から平成19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: 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, 2006 and March 31, 2007.

Terminology: 1 "Amount collected" means the value of property subjected to payment in kind, the ownership of which was completely transferred to the government.  
2 "Amount of handover" means the value of collected property subjected to payment in kind, which was handed over to the Local Financial Bureau.

Note: 1 The figures preceded by "Excluding" 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 "Excluding" 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 cases	金額 Amount
Types of properties paid in kind 物納財産の種類	土地 Land	2,036 119,178
	建物 Building	28 504
	有価証券 Securities	51 12,692
	その他 Others	2 1,074
	計 Total	実 Actual 2,059 133,449

(注) 平成18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 FY2006.

## (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 Exc.	—	—	—	—	—	—	—		
	平成17年度許可未済 Unsettled permissions for FY2005	1,398	40,256	396	859	—	—	1,794	41,115	
	外 平成18年度申請 Applications for FY2006	4,705	143,799	550	919	—	—	5,255	144,717	
	外 更正減等 Reduction by correction, etc.	37	1,463	1	13	—	—	38	1,476	
	取下げ Withdrawals	321	11,172	51	135	—	—	372	11,307	
	却下 Dismissals	76	2,050	12	50	—	—	88	2,101	
	許可 Permissions	4,742	134,994	592	958	—	—	5,334	135,952	
	許可未済 Unsettled permissions	927	34,376	290	622	—	—	1,217	34,997	
	Statistics of collection 徴収状況	平成17年度以前許可分 For permissions made before FY2005	50,627	94,374	2,450	942	2	5	53,079	95,322
		平成18年度許可分 For permissions made during FY2006	4,395	82,063	456	405	—	—	4,851	82,468
収納未済 Unsettled collection		6,958	8,043	1,465	425	—	—	8,423	8,469	
延納現在額 (徴収決定未済) Current amount of postponed tax payment (Unsettled determination for collection)	39,250	371,047	1,211	1,142	1	2	40,462	372,192		

調査対象等：平成18年4月1日から平成19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、許可未済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: 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 Unsettled permissions, etc. which were made between April 1, 2006 and March 31, 2007.

Note: The figures preceded by "Excluding" in the column "Unsettled permissions for FY2005" and "Applications for FY2006" are those for transferees from other regions, and the figures preceded by "Excluding" in the column "Reduction by correction, etc" are those for transferees from other regions.