

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20年度 FY2008	49,064,379	2,302,927	51,367,306	48,111,811	765,996
21 2009	44,496,689	2,209,740	46,706,429	43,632,115	740,614	44,372,729
22 2010	45,062,308	2,149,716	47,212,024	44,193,972	745,250	44,939,222
23 2011	45,264,133	2,092,409	47,356,542	44,525,378	736,790	45,262,168
24 2012	46,921,671	1,939,095	48,860,765	46,254,605	663,355	46,917,960
25 2013	50,201,614	1,813,970	52,015,584	49,555,775	624,277	50,180,052
源泉所得税 Withholding income tax	83,679	255,158	338,837	72,920	33,586	106,505
源泉所得税及復興特別所得税 and special income tax for reconstruction	14,750,886	595	14,751,481	14,733,332	387	14,733,718
申告所得税 Self-assessment tax	125,493	377,089	502,583	105,384	62,853	168,237
申告所得税及復興特別所得税 and special income tax for reconstruction	2,840,895	8	2,840,903	2,803,518	8	2,803,526
所得税計 Total Income Tax	17,800,953	632,850	18,433,803	17,715,152	96,834	17,811,986
法人税 Corporation tax	11,480,900	194,143	11,675,044	11,432,977	35,919	11,468,895
復興特別法人税 Special corporate income tax for reconstruction	1,212,997	940	1,213,937	1,210,462	823	1,211,285
相続税 Inheritance tax	1,674,539	147,214	1,821,753	1,591,447	37,876	1,629,323
地価税 Land value tax	-	1,270	1,270	-	116	116
消費税 Consumption tax	1	14,578	14,579	1	926	927
消費税及地方消費税 Consumption tax and local consumption tax	12,447,401	583,865	13,031,266	12,266,932	213,979	12,480,911
酒税 Liquor tax	1,290,115	417	1,290,532	1,289,829	303	1,290,132
たばこ税 Tobacco tax	17	9	26	17	2	19
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	707,274	1	707,274	707,274	0	707,274
石油石炭税 Petroleum and coal tax	5,303	177	5,479	5,118	177	5,295
旧税 Old taxes	-	865	865	-	6	6
電源開発促進税 Promotion of power-resources development tax	328,292	-	328,292	328,292	-	328,292
揮発油税及地方道路税 Gasoline tax and local road tax	-	35	35	-	0	0
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	2,830,585	236,735	3,067,320	2,585,421	236,732	2,822,153
石油ガス税 Liquefied petroleum gas tax	20,532	234	20,765	20,378	158	20,536
自動車重量税 Motor vehicle tonnage tax	8,028	0	8,028	8,028	0	8,028
航空機燃料税 Aviation fuel tax	67,341	14	67,355	67,336	0	67,336
印紙収入 Stamp revenue	327,339	623	327,962	327,112	425	327,537
合計 Grand total	50,201,614	1,813,970	52,015,584	49,555,775	624,277	50,180,052

調査期間：平成25年4月1日から平成26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、徴収決定済額のうち収納又は不納欠損を終了しない金額をいう。

(注) 1 「相続税」には贈与税を含む。

2 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	
5,573	182,864	188,437	946,995	1,354,067	2,301,062	平成20年度 FY2008
1,910	130,068	131,978	862,664	1,339,057	2,201,722	21 2009
2,301	128,617	130,919	866,034	1,275,849	2,141,883	22 2010
3,143	115,809	118,951	735,613	1,239,810	1,975,423	23 2011
1,213	113,308	114,521	665,853	1,162,432	1,828,285	24 2012
1,598	135,685	137,284	644,241	1,054,008	1,698,249	25 2013
322	26,488	26,810	10,437	195,084	205,521	源泉所得税 Withholding income tax
23	3	26	17,531	205	17,736	源泉所得税及復興特別所得税 Withholding income tax and special income tax for reconstruction
1	21,658	21,658	20,109	292,579	312,688	申告所得税 Self-assessment tax
1	-	1	37,376	-	37,376	申告所得税及復興特別所得税 Self-assessed income tax and special income tax for reconstruction
347	48,149	48,496	85,454	487,868	573,321	所得税計 Total Income Tax
818	26,516	27,334	47,106	131,708	178,814	法人税 Corporation tax
61	5	67	2,473	112	2,585	復興特別法人税 Special corporate income tax for reconstruction
0	20,198	20,198	83,092	89,140	172,232	相続税 Inheritance tax
-	296	296	-	857	857	地価税 Land value tax
-	1,761	1,761	-	11,892	11,892	消費税 Consumption tax
373	38,696	39,068	180,097	331,190	511,287	消費税及地方消費税 Consumption tax and local consumption tax
0	8	8	286	106	392	酒税 Liquor tax
-	1	1	-	6	6	たばこ税 Tobacco tax
-	-	-	-	0	0	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
-	-	-	184	-	184	石油石炭税 Petroleum and coal tax
-	35	35	-	824	824	旧税 Old taxes
-	-	-	0	-	0	電源開発促進税 Promotion of power-resources development tax
-	-	-	-	35	35	揮発油税及地方道路税 Gasoline tax and local road tax
-	-	-	245,164	3	245,168	揮発油税及地方揮発油税 Gasoline tax and local gasoline tax
-	5	5	153	71	225	石油ガス税 Liquefied petroleum gas tax
-	0	0	-	0	0	自動車重量税 Motor vehicle tonnage tax
-	-	-	5	14	19	航空機燃料税 Aviation fuel tax
-	17	17	227	181	408	印紙収入 Stamp revenue
1,598	135,685	137,284	644,241	1,054,008	1,698,249	合計 Grand total

Period covered by survey: The period from April 1, 2013 to March 31, 2014

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:1 Figures for "Inheritance tax" includes the gift tax.

2 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15年度 FY2003	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
19 2007	1,271,144	1,931,716	4,312,544	27,734,381	867,998	6,010,002
20 2008	1,198,785	1,758,966	3,998,799	24,421,273	780,757	5,278,184
21 2009	1,175,094	1,665,050	3,689,119	21,801,384	715,778	4,661,794
22 2010	1,184,229	1,571,437	3,712,816	22,091,182	717,692	4,753,435
23 2011	1,191,231	1,650,063	3,818,604	22,154,338	715,417	4,711,301
24 2012	1,196,152	1,766,457	3,772,665	23,383,189	700,649	4,961,788
25 2013	1,246,444	1,835,929	3,876,794	25,197,653	741,432	5,350,607
源泉所得税 Withholding income tax	8,118	9,002	31,672	206,585	2,814	24,281
源泉所得税及復興特別所得税 Withholding income tax and special income tax for reconstruction	303,272	434,130	1,035,446	7,804,490	206,897	1,346,564
申告所得税 Self-assessment tax	10,934	21,800	63,302	231,596	8,103	45,688
申告所得税及復興特別所得税 Self-assessed income tax and special income tax for reconstruction	79,189	130,932	315,248	1,146,288	46,870	340,999
所得税計 Total Income Tax	401,513	595,864	1,445,668	9,388,958	264,683	1,757,532
法人税 Corporation tax	185,502	294,588	606,804	6,434,978	136,427	1,243,377
復興特別法人税 Special corporate income tax for reconstruction	17,305	27,075	56,676	688,768	13,293	137,623
相続税 Inheritance tax	26,505	41,894	200,303	821,599	40,399	183,222
地価税 Land value tax	-	-	191	715	1	-
消費税 Consumption tax	129	106	1,702	10,238	57	783
消費税及地方消費税 Consumption tax and local consumption tax	338,841	529,211	1,065,025	6,078,334	238,592	1,305,423
酒税 Liquor tax	42,564	95,556	231,863	237,979	2,195	142,324
たばこ税 Tobacco tax	0	1	2	19	-	0
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	32,570	42,185	127,708	142,950	16,168	72,242
石油石炭税 Petroleum and coal tax	1,547	364	2,952	591	-	-
旧税 Old taxes	-	0	21	119	543	31
電源開発促進税 Promotion of power- resources development tax	11,581	29,303	-	105,768	10,548	48,296
揮発油税及地方道路税 Gasoline tax and local road tax	-	-	-	35	-	-
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	179,167	170,008	114,843	1,002,833	X	440,538
石油ガス税 Liquefied petroleum gas tax	1,149	1,108	1,855	6,357	X	1,998
自動車重量税 Motor vehicle tonnage tax	7	16	22	7,927	2	10
航空機燃料税 Aviation fuel tax	2,560	21	49	54,854	1	895
印紙収入 Stamp revenue	5,504	8,629	21,110	214,632	X	16,312
合計 Grand total	1,246,444	1,835,929	3,876,794	25,197,653	741,432	5,350,607

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」

Relevant tables: "1-1 (1)Survey of the Amount settled of Tax and Stamp Revenues", "16-1 (1) Statistics of national tax collection"

(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
8,102,313	2,248,334	1,107,953	1,762,250	1,139,737	291,000	50,714,527	平成15年度 FY2003
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
8,891,607	2,358,164	1,051,793	1,818,787	1,137,809	283,446	57,669,392	19 2007
7,849,872	2,147,768	968,536	1,650,145	1,045,915	268,305	51,367,306	20 2008
7,093,169	2,079,483	946,653	1,601,065	1,005,039	272,802	46,706,429	21 2009
7,212,090	2,090,406	999,824	1,590,230	1,014,676	274,006	47,212,024	22 2010
7,172,405	2,053,408	1,001,379	1,575,422	1,034,068	278,905	47,356,542	23 2011
7,235,316	1,998,705	973,816	1,574,097	1,020,692	277,239	48,860,765	24 2012
7,639,105	2,115,014	1,031,439	1,644,124	1,051,063	285,980	52,015,584	25 2013
32,882	8,273	2,139	8,234	3,736	1,102	338,837	源泉所得税 Withholding income tax
2,111,084	478,548	260,076	441,550	273,372	56,053	14,751,481	源泉所得税及復興特別所得税 special income tax for reconstruction
65,760	15,078	7,291	15,909	10,788	6,333	502,583	申告所得税 Self-assessment tax
415,661	108,171	49,675	112,387	68,152	27,330	2,840,903	申告所得税及復興特別所得税 special income tax for reconstruction
2,625,387	610,070	319,181	578,081	356,048	90,818	18,433,803	所得税計 Total Income Tax
1,728,291	355,053	199,461	301,049	141,693	47,820	11,675,044	法人税 Corporation tax
172,870	34,599	18,769	29,158	13,182	4,619	1,213,937	復興特別法人税 Special corporate income tax for reconstruction
337,282	48,390	35,240	47,089	28,059	11,769	1,821,753	相続税 Inheritance tax
351	-	11	-	-	-	1,270	地価税 Land value tax
1,277	25	24	106	38	95	14,579	消費税 Consumption tax
1,918,692	494,040	235,460	472,644	286,448	68,555	13,031,266	消費税及地方消費税 Consumption tax and local consumption tax
246,828	33,648	17,032	111,531	118,024	10,988	1,290,532	酒税 Liquor tax
3	-	-	-	0	1	26	たばこ税 Tobacco tax
123,492	40,158	24,010	60,102	16,497	9,193	707,274	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
-	X	-	-	X	-	5,479	石油石炭税 Petroleum and coal tax
151	-	-	-	1	0	865	旧税 Old taxes
54,430	23,199	10,240	32,088	-	2,839	328,292	電源開発促進税 Promotion of power-resources development tax
-	-	-	-	-	-	35	揮発油税及地方道路税 Gasoline tax and local road tax
390,077	468,218	167,501	2	X	35,800	3,067,320	揮発油税及地方揮発油税 Gasoline tax and local gasoline tax
3,523	X	504	1,488	844	556	20,765	石油ガス税 Liquefied petroleum gas tax
17	9	5	5	5	2	8,028	自動車重量税 Motor vehicle tonnage tax
3,180	4	10	1,759	2,601	1,420	67,355	航空機燃料税 Aviation fuel tax
33,253	X	3,992	9,021	X	1,504	327,962	印紙収入 Stamp revenue
7,639,105	2,115,014	1,031,439	1,644,124	1,051,063	285,980	52,015,584	合計 Grand total

(単位：百万円)

(In million yen)

酒 税 Liquor tax				たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax				揮発油税及地方揮発油税 Gasoline tax and local gasoline tax				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	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	Regional Taxation Bureau	Prefecture
42,559	42,547	0	13	32,570	32,570	-	0	179,167	163,918	-	15,249	北海道 Hokkaido	札幌 Sapporo
4	-	-	4	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
42,564	42,547	0	17	32,570	32,570	-	0	179,167	163,918	-	15,249	計 Total	
706	706	-	0	-	-	-	-	33,195	30,451	-	2,744	青森 Aomori	
1,148	1,142	-	6	22,967	22,967	-	-	0	0	-	-	岩手 Iwate	
43,228	43,227	-	1	19,218	19,218	-	-	111,760	103,260	-	8,500	宮城 Miyagi	
4,604	4,603	-	1	-	-	-	-	17,678	16,233	-	1,445	秋田 Akita	
1,663	1,660	-	3	-	-	-	-	X	X	-	-	山形 Yamagata	仙台 Sendai
44,201	44,184	-	17	0	0	-	-	X	X	-	-	福島 Fukushima	
6	-	-	6	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
95,556	95,523	-	33	42,185	42,185	-	-	170,008	156,730	-	13,279	計 Total	
143,064	143,040	5	20	18,259	18,259	-	-	89,585	83,189	-	6,395	茨城 Ibaraki	
26,226	26,222	3	0	23,737	23,737	-	-	X	X	-	-	栃木 Tochigi	
46,263	46,262	-	1	14,317	14,317	-	-	X	X	-	-	群馬 Gunma	
6,325	6,325	-	-	49,330	49,330	-	-	5	5	-	-	埼玉 Saitama	関東 Kanto
6,091	6,085	-	6	12,944	12,944	-	-	25,186	25,186	-	-	新潟 Niigata	信越 Shinetsu
3,876	3,866	-	10	9,122	9,122	-	-	-	-	-	-	長野 Nagano	
17	9	-	8	-	-	-	-	57	-	-	57	局引受分 Amount handled by Regional Taxation Bureaus	
231,863	231,809	8	46	127,708	127,708	-	-	114,843	108,390	-	6,452	計 Total	
107,965	107,962	-	3	22,740	22,740	-	0	353,026	322,526	-	30,501	千葉 Chiba	
27,924	27,924	0	0	84,560	84,560	-	0	14	14	-	-	東京 Tokyo	
98,703	98,701	-	2	35,649	35,649	-	0	649,792	594,943	-	54,849	神奈川 Kanagawa	東京 Tokyo
3,331	3,329	-	2	-	-	-	-	-	-	-	-	山梨 Yamanashi	
55	11	-	44	0	0	-	0	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
237,979	237,927	0	52	142,950	142,949	-	0	1,002,833	917,483	-	85,350	計 Total	
954	954	-	-	0	0	-	-	X	X	-	X	富山 Toyama	
862	862	-	0	16,168	16,168	-	-	-	-	-	-	石川 Ishikawa	
380	379	-	0	-	-	-	-	-	-	-	-	福井 Fukui	金沢 Kanazawa
-	-	-	-	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
2,195	2,195	-	0	16,168	16,168	-	-	X	X	-	X	計 Total	
1,331	1,322	-	9	-	-	-	-	-	-	-	-	岐阜 Gifu	
32,732	32,732	-	0	13,832	13,832	-	-	1	1	-	-	静岡 Shizuoka	
98,808	98,740	-	68	58,410	58,410	-	-	187,034	170,199	-	16,835	愛知 Aichi	名古屋 Nagoya
8,926	8,925	-	1	-	-	-	-	253,502	234,148	-	19,354	三重 Mie	
528	528	-	-	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
142,324	142,247	-	78	72,242	72,242	-	-	440,538	404,349	-	36,189	計 Total	
17,627	17,624	-	3	-	-	-	-	X	X	-	X	滋賀 Shiga	
53,432	53,426	-	6	-	-	-	-	X	X	-	X	京都 Kyoto	
108,083	108,082	-	1	97,803	97,803	-	0	296,088	272,013	-	24,075	大阪 Osaka	
66,461	66,460	-	1	25,689	25,689	-	-	X	X	-	X	兵庫 Hyogo	
507	505	-	2	-	-	-	-	X	X	-	X	奈良 Nara	大阪 Osaka
711	710	0	1	-	-	-	-	93,975	87,113	-	6,862	和歌山 Wakayama	
6	5	-	1	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
246,828	246,813	0	15	123,492	123,492	-	0	390,077	359,141	-	30,936	計 Total	
242	241	-	1	6,027	6,027	-	-	-	-	-	-	鳥取 Tottori	
367	367	-	0	-	-	-	-	-	-	-	-	島根 Shimane	
28,408	28,403	-	5	10,192	10,192	-	-	189,020	170,639	-	18,381	岡山 Okayama	広島 Hiroshima
4,147	4,147	-	0	23,939	23,939	-	-	0	0	-	-	広島 Hiroshima	
484	481	-	2	-	-	-	-	279,198	263,507	-	15,691	山口 Yamaguchi	
0	-	-	0	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
33,648	33,639	-	9	40,158	40,158	-	-	468,218	434,145	-	34,072	計 Total	
540	540	-	-	-	-	-	-	-	-	-	-	徳島 Tokushima	
186	183	-	3	24,010	24,010	-	-	X	X	-	X	香川 Kagawa	
15,341	15,341	-	-	-	-	-	-	X	X	-	X	愛媛 Ehime	高松 Takamatsu
966	964	-	2	-	-	-	-	-	-	-	-	高知 Kochi	
-	-	-	-	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
17,032	17,027	-	5	24,010	24,010	-	-	167,501	154,385	-	13,115	計 Total	
102,636	102,622	-	14	60,102	60,102	-	-	X	X	-	X	福岡 Fukuoka	
7,994	7,990	-	4	-	-	-	-	X	X	-	X	佐賀 Saga	
901	901	-	0	-	-	-	-	X	X	-	X	長崎 Nagasaki	福岡 Fukuoka
-	-	-	-	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
111,531	111,513	-	18	60,102	60,102	-	-	2	0	-	1	計 Total	
13,526	13,526	-	0	-	-	-	-	-	-	-	-	熊本 Kumamoto	
37,897	37,890	-	6	-	-	-	-	X	X	-	X	大分 Oita	
32,558	32,554	-	4	-	-	-	-	X	X	-	-	宮崎 Miyazaki	熊本 Kumamoto
33,918	33,912	-	6	16,497	16,497	-	-	X	X	-	-	鹿児島 Kagoshima	
126	53	-	72	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Bureaus	
118,024	117,935	-	89	16,497	16,497	-	-	X	X	-	X	計 Total	
10,988	10,959	-	30	9,193	9,193	-	-	35,800	33,094	-	2,705	沖縄 Okinawa	沖縄 Okinawa
-	-	-	-	-	-	-	-	-	-	-	-	局引受分 Amount handled by Regional Taxation Office	
10,988	10,959	-	30	9,193	9,193	-	-	35,800	33,094	-	2,705	計 Total	
1,290,532	1,290,132	8	392	707,274	707,274	-	0	3,067,320	2,822,153	-	245,168	全国計 Grand total	

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

2 "Amount handled by Regional Taxation Bureaus (Office)" results from handovers of collection to Regional Commissioner by District Director based upon General Law of National Taxes, Sec. 43, Para. 3.

(3) 都道府県別の徴収状況 (その3)

(単位: 百万円)

Statistics of collection by prefectures (Part3)

(In million yen)

税目 Tax type	その他 Others				合計 Grand 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									国税局・都道府県 Regional Taxation Bureau / Prefecture		
札幌 Sapporo	北海道 Hokkaido	22,345	22,331	0	14	1,229,631	1,188,624	1,484	39,524	北海道 Hokkaido	札幌 Sapporo
	局引受分 Amount handled by Regional Taxation Bureaus	4	0	2	2	16,813	2,186	2,594	12,033	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	22,348	22,331	2	16	1,246,444	1,190,810	4,078	51,557	計 Total	
仙台 Sendai	青森 Aomori	1,430	1,423	-	6	217,068	208,216	296	8,557	青森 Aomori	仙台 Sendai
	岩手 Iwate	994	993	-	2	211,591	206,732	242	4,617	岩手 Iwate	
	宮城 Miyagi	33,175	33,172	0	2	666,161	648,105	506	17,550	宮城 Miyagi	
	秋田 Akita	1,143	1,143	-	0	143,855	138,646	258	4,952	秋田 Akita	
	山形 Yamagata	X	X	0	X	180,417	175,967	166	4,283	山形 Yamagata	
	福島 Fukushima	X	X	0	X	393,115	378,848	345	13,922	福島 Fukushima	
	局引受分 Amount handled by Regional Taxation Bureaus	2	-	-	2	23,721	2,568	2,219	18,933	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	39,441	39,427	0	14	1,835,929	1,759,083	4,032	72,814	計 Total	
関東 Kanto	茨城 Ibaraki	3,388	3,379	0	9	731,894	707,493	966	23,435	茨城 Ibaraki	関東 Kanto
	栃木 Tochigi	X	X	0	X	405,585	395,162	623	9,801	栃木 Tochigi	
	群馬 Gunma	X	X	0	X	484,608	470,781	610	13,216	群馬 Gunma	
	埼玉 Saitama	7,847	7,840	2	5	1,324,862	1,280,712	2,754	41,397	埼玉 Saitama	
	新潟 Niigata	5,305	5,119	-	185	468,000	461,022	399	6,579	新潟 Niigata	
	長野 Nagano	2,002	1,999	0	3	395,334	385,696	659	8,979	長野 Nagano	
	局引受分 Amount handled by Regional Taxation Bureaus	222	93	2	126	66,511	8,930	10,767	46,814	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	26,203	25,862	5	336	3,876,794	3,709,796	16,777	150,220	計 Total	
東京 Tokyo	千葉 Chiba	11,376	11,349	0	27	1,575,431	1,487,912	2,390	85,129	千葉 Chiba	東京 Tokyo
	東京 Tokyo	366,337	366,176	9	152	19,987,605	19,729,306	12,428	245,872	東京 Tokyo	
	神奈川 Kanagawa	11,520	11,482	0	38	2,977,310	2,823,382	4,221	149,707	神奈川 Kanagawa	
	山梨 Yamanashi	796	790	4	3	172,642	164,699	342	7,601	山梨 Yamanashi	
	局引受分 Amount handled by Regional Taxation Bureaus	989	39	297	653	484,664	58,402	41,057	385,205	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	391,018	389,836	310	872	25,197,653	24,263,701	60,438	873,513	計 Total	
金沢 Kanazawa	富山 Toyama	X	X	-	X	286,165	279,171	125	6,869	富山 Toyama	金沢 Kanazawa
	石川 Ishikawa	1,172	1,170	-	2	267,142	262,424	173	4,545	石川 Ishikawa	
	福井 Fukui	772	772	-	0	164,390	161,256	107	3,027	福井 Fukui	
	局引受分 Amount handled by Regional Taxation Bureaus	549	6	-	544	23,735	1,073	15,199	7,463	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	X	X	-	X	741,432	703,925	15,604	21,903	計 Total	
名古屋 Nagoya	岐阜 Gifu	2,466	2,463	0	3	411,933	404,223	562	7,149	岐阜 Gifu	名古屋 Nagoya
	静岡 Shizuoka	5,460	5,456	1	4	893,045	873,675	1,166	18,205	静岡 Shizuoka	
	愛知 Aichi	57,821	57,821	1	18	3,419,127	3,367,266	3,332	48,528	愛知 Aichi	
	三重 Mie	1,737	1,735	0	2	580,759	554,612	453	25,693	三重 Mie	
	局引受分 Amount handled by Regional Taxation Bureaus	38	3	1	34	45,742	5,767	5,427	34,548	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	67,542	67,477	3	62	5,350,607	5,205,543	10,940	134,123	計 Total	
大阪 Osaka	滋賀 Shiga	X	X	0	X	248,785	244,843	125	3,817	滋賀 Shiga	大阪 Osaka
	京都 Kyoto	X	X	0	X	773,432	760,731	484	12,216	京都 Kyoto	
	大阪 Osaka	81,109	80,998	1	109	4,755,365	4,677,055	2,450	75,860	大阪 Osaka	
	兵庫 Hyogo	X	X	0	X	1,329,851	1,307,253	973	21,625	兵庫 Hyogo	
	奈良 Nara	X	X	-	X	180,118	176,027	171	3,920	奈良 Nara	
	和歌山 Wakayama	783	774	0	9	248,296	239,265	148	8,883	和歌山 Wakayama	
	局引受分 Amount handled by Regional Taxation Bureaus	501	1	29	471	103,258	13,054	9,127	81,077	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	94,908	94,240	31	636	7,639,105	7,418,228	13,477	207,399	計 Total	
広島 Hiroshima	鳥取 Tottori	316	316	-	0	79,212	77,795	101	1,317	鳥取 Tottori	広島 Hiroshima
	島根 Shimane	599	598	-	1	103,103	101,958	45	1,100	島根 Shimane	
	岡山 Okayama	1,601	1,600	0	X	605,019	582,029	219	22,771	岡山 Okayama	
	広島 Hiroshima	27,028	27,017	-	11	743,543	734,654	532	8,357	広島 Hiroshima	
	山口 Yamaguchi	1,268	1,265	0	2	567,693	547,554	268	19,871	山口 Yamaguchi	
	局引受分 Amount handled by Regional Taxation Bureaus	2	0	0	1	16,444	2,052	1,411	12,981	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	30,813	30,796	0	16	2,115,014	2,046,042	2,576	66,396	計 Total	
高松 Takamatsu	徳島 Tokushima	796	795	-	1	141,203	140,186	50	967	徳島 Tokushima	高松 Takamatsu
	香川 Kagawa	X	X	-	X	314,734	309,025	74	5,635	香川 Kagawa	
	愛媛 Ehime	X	X	1	X	453,557	438,756	176	14,626	愛媛 Ehime	
	高知 Kochi	843	843	-	1	111,359	109,533	79	1,748	高知 Kochi	
	局引受分 Amount handled by Regional Taxation Bureaus	12	0	-	11	10,586	945	1,738	7,903	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	14,761	14,739	1	21	1,031,439	998,445	2,116	30,878	計 Total	
福岡 Fukuoka	福岡 Fukuoka	X	X	-	X	1,296,358	1,274,691	1,353	20,314	福岡 Fukuoka	福岡 Fukuoka
	佐賀 Saga	X	X	-	X	132,004	128,620	223	3,162	佐賀 Saga	
	長崎 Nagasaki	X	X	0	X	197,362	191,428	428	5,506	長崎 Nagasaki	
	局引受分 Amount handled by Regional Taxation Bureaus	11	2	-	9	18,400	2,704	2,238	13,458	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	44,362	44,336	0	26	1,644,124	1,597,441	4,243	42,440	計 Total	
熊本 Kumamoto	熊本 Kumamoto	1,687	1,686	0	1	275,320	269,135	276	5,910	熊本 Kumamoto	熊本 Kumamoto
	大分 Oita	X	X	0	X	298,475	288,024	207	10,244	大分 Oita	
	宮崎 Miyazaki	X	X	0	2	187,940	183,677	112	4,151	宮崎 Miyazaki	
	鹿児島 Kagoshima	X	X	0	2	279,382	274,626	229	4,527	鹿児島 Kagoshima	
	局引受分 Amount handled by Regional Taxation Bureaus	4	0	-	4	9,946	1,001	1,229	7,716	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	X	X	0	X	1,051,063	1,016,462	2,053	32,548	計 Total	
沖縄 Okinawa	沖縄 Okinawa	6,321	6,320	0	2	279,947	269,638	264	10,044	沖縄 Okinawa	沖縄 Okinawa
	局引受分 Amount handled by Regional Taxation Office	1	0	0	1	6,033	938	684	4,412	局引受分 Amount handled by Regional Taxation Office	
	計 Total	6,322	6,320	0	2	285,980	270,576	948	14,456	計 Total	
全国計 Grand total		760,077	757,165	353	2,559	52,015,584	50,180,052	137,284	1,698,249	全国計 Grand total	

(注) 1 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。
 2 局引受分とは、国税通則法第43条第3項の規定に基づき税務署長から国税局長に徴収の引継ぎが行われたものである。
 Note: 1 This table shows "1) Statistics of national tax collection" by prefectures.
 2 "Amount handled by Regional Taxation Bureaus (Office)" results from handovers of collection to Regional Commissioner by District Director based upon General Law of National Taxes, Sec.43, Para.3.

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	
申請及び許可等の状況 Statistics of application and permission, etc.	平成24年度許可未済 Unsettled permissions for FY2012	112 5,768	
	平成25年度申請 Applications for FY2013	167 7,909	
	更正減等 Reduction by correction, etc.	- 41	
	処 理 取 下 げ 却 下 許 可 計	Withdrawal	38 1,748
		Dismissal	29 239
		Permission	外 - 132 外 - 5,421
		Total	Excluding 199 Excluding 7,408
	許可未済 Unsettled permissions	80 6,227	
	許可後の状況 Statistics after permission	平成24年度収納未済 Unsettled collections for FY2012	1 110
		許可取消等 Cancelled permissions, etc.	- -
収 納 Collection		132 外 128 5,522	
収 納 未 済 Unsettled collection		1 Excluding 9	
平成24年度引継未済 Unsettled handover for FY2012		- -	
許可取消等 Cancelled permissions, etc.		- -	
引 継 Handover		131 5,581	
物納の撤回状況 Statistics of withdrawal of payment in kind	引 継 未 済 Unsettled handover	1 69	
	平成24年度承認未済 Unsettled approvals for FY2012	- -	
	平成25年度申請 Applications for FY2013	- -	
	取 下 げ Withdrawal	- -	
	却 下 Dismissal	- -	
	承 認 Approvals	- -	
承認未済 Unsettled approvals	- -		

調査対象等：平成25年4月1日から平成26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 収納とは、国に完全に所有権が移転されたことをいう。
2 引継とは、収納済の物納財産を財務局へ引き渡したことをいう。

- (注) 1 「許可」欄の外書の件数は、許可した年度内に更正減又は許可取消し等により全部を控除した件数である。
2 「許可」欄の外書の金額は、許可した年度内に更正減又は許可取消し等により全部又は一部を控除した金額である。
3 「収納」欄の外書の金額は、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, 2013 and March 31, 2014.

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 which were all deducted by reduction through correction or cancel of permission, etc. during the permitted fiscal year.
2. The figures preceded by “Excluding” in the column “Permission” mean the value of properties which were all or partially deducted by reduction through correction or cancel of permission, etc. during the permitted fiscal year.
3. 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	
	物件数 Number of cases	金額 Amount
Types of properties paid in kind 物納財産の種類	土地 Land	302 5,025
	建物 Building	4 94
	有価証券 Securities	3 303
	その他 Others	- -
	計 Total	309 5,421

(注) 平成25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 FY2013.

(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	
Statistics of application and permission, etc. 申請及び許可等の状況	外 Exc.	-	-	-	-	-	-	-	
	平成24年度許可未済 Unsettled permissions for FY2012	405	11,886	134	295	-	-	539	12,180
	外 Exc.	-	-	-	-	-	-	-	-
	平成25年度申請 Applications for FY2013	1,304	44,156	239	315	-	-	1,543	44,471
	外 Exc.	-	-	-	-	-	-	-	-
	更正減等 Reduction by correction, etc.	31	540	-	-	-	-	31	540
	取下げ Withdrawals	294	7,709	24	70	-	-	318	7,778
	却下 Dismissals	37	1,167	4	13	-	-	41	1,180
	許可 Permissions	1,011	33,322	225	315	-	-	1,236	33,637
	許可未済 Unsettled permissions	336	13,303	120	212	-	-	456	13,516
Statistics of collection 徴収状況	平成24年度以前許可分 For permissions made before FY2012	22,153	41,377	1,255	339	5	0	23,413	41,717
	平成25年度許可分 For permissions made during FY2013	717	16,210	182	123	-	-	899	16,333
	収納未済 Unsettled collection	2,818	2,369	661	148	-	-	3,479	2,517
	延納現在額（徴収決定未済） Current amount of postponed tax payment (Unsettled determination for collection)	13,575	116,903	518	381	-	-	14,093	117,284

調査対象等：平成25年4月1日から平成26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) 「平成24年度許可未済」及び「平成25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, 2013 and March 31, 2014.

Note: The figures preceded by "Excluding" in the column "Unsettled permissions for FY2012" and "Applications for FY2013" 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.