

# 17 国 税 徴 収

## National Tax Collection

### 17-1 国稅徴収状況

#### Statistics of National Tax Collection

#### (1) 国稅徴収状況

##### Statistics of national tax collection

区 分 Type	徴収決定済額 Amount determined for collection			取納済額 Amount collected		
	本年度分	繰越分	計	本年度分	繰越分	計
	For the current fiscal year	For the carried-over from the previous fiscal year	Total	For the current fiscal year	For the carried-over from the previous fiscal year	Total
平成25年度 FY2013	50,201,614	1,813,970	52,015,584	49,555,775	624,277	50,180,052
26 2014	57,353,227	1,684,472	59,037,699	56,615,576	620,547	57,236,124
27 2015	62,663,891	1,656,063	64,319,954	61,913,695	687,859	62,601,554
28 2016	62,292,515	1,553,902	63,846,417	61,571,354	670,887	62,242,241
29 2017	65,530,439	1,451,328	66,981,767	64,803,233	649,873	65,453,105
30 2018	67,242,664	1,397,973	68,640,637	66,508,882	639,020	67,147,902
源泉所得税 Withholding Income Tax	95,434	90,652	186,086	95,224	7,577	102,802
源泉所得税及復興特別所得税 Special Income Tax and Reconstruction	19,144,938	50,755	19,195,694	19,123,412	15,336	19,138,748
申告所得税 Self-assessment Income Tax	4,104	179,653	183,757	3,345	14,571	17,917
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	3,595,894	93,978	3,689,872	3,528,881	41,559	3,570,440
<b>所得税計 Total Income Tax</b>	<b>22,840,370</b>	<b>415,038</b>	<b>23,255,408</b>	<b>22,750,863</b>	<b>79,044</b>	<b>22,829,906</b>
法人税 Corporation tax	13,635,896	130,915	13,766,811	13,575,732	49,689	13,625,422
地方法人税 Local corporation tax	714,012	2,494	716,506	711,784	1,930	713,714
復興特別法人税 Special Corporate Income Tax for Reconstruction	2,255	1,466	3,721	1,945	263	2,207
相続税 Inheritance tax	2,469,056	116,813	2,585,870	2,347,465	49,206	2,396,670
地価税 Land value tax	—	430	430	—	40	40
消費税 Consumption tax	4	5,470	5,474	4	371	375
消費税及地方消費税 Consumption tax and local consumption tax	22,464,708	502,043	22,966,751	22,209,769	236,060	22,445,829
酒税 Liquor tax	1,210,321	192	1,210,513	1,210,139	131	1,210,271
たばこ税 Tobacco tax	8,247	2	8,249	8,243	1	8,244
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	505,744	0	505,744	505,744	0	505,744
国際観光旅客税 International Tourist Tax	6,641	—	6,641	6,641	—	6,641
石油石炭税 Petroleum and coal tax	6,196	0	6,197	6,196	0	6,197
旧税 Old taxes	—	47	47	—	1	1
電源開発促進税 Promotion of power resources development tax	322,168	—	322,168	322,168	—	322,168
揮発油税及地方道路税 Gasoline tax and local road tax	—	27	27	—	—	—
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	2,513,919	221,894	2,735,813	2,309,334	221,891	2,531,224
石油ガス税 Liquefied petroleum gas tax	15,177	95	15,272	15,114	81	15,195
自動車重量税 Motor vehicle tonnage tax	74,363	0	74,363	74,362	—	74,362
航空機燃料税 Aviation fuel tax	67,718	12	67,729	67,716	1	67,717
印紙収入 Stamp revenue	385,868	1,035	386,903	385,661	312	385,973
<b>合計 Total</b>	<b>67,242,664</b>	<b>1,397,973</b>	<b>68,640,637</b>	<b>66,508,882</b>	<b>639,020</b>	<b>67,147,902</b>
(内地方消費税) (Including local consumption tax)	(4,758,816)	(104,446)	(4,863,262)	(4,704,656)	(49,842)	(4,754,497)
(除く地方消費税) (Grand total except local consumption)	(62,483,848)	(1,293,526)	(63,777,374)	(61,804,226)	(589,179)	(62,393,405)

調査期間：平成30年4月1日から平成31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 取納済額とは、取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 取納未済額とは、徴収決定済額のうち取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 「(内地方消費税)」は、「消費税及地方消費税」のうち、地方消費税の金額である。

3 「(除く地方消費税)」は、「合計」から、地方消費税を除いた金額である。

4 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	
1,598	135,685	137,284	644,241	1,054,008	1,698,249	平成 25 年度 FY2013
1,516	131,460	132,976	736,135	932,464	1,668,599	26 2014
2,443	125,512	127,955	747,754	842,692	1,590,446	27 2015
1,574	102,514	104,088	719,587	780,501	1,500,088	28 2016
1,045	83,427	84,472	726,161	718,028	1,444,189	29 2017
1,360	76,890	78,250	732,422	682,062	1,414,484	30 2018
3	10,666	10,669	206	72,409	72,615	源泉所得税 Withholding income tax
142	3,211	3,353	21,384	32,208	53,592	源泉所得税及復興特別所得税 Special Income Tax for Reconstruction
1	18,649	18,650	758	146,432	147,190	申告所得税 Self-assessment tax
13	1,130	1,143	67,000	51,289	118,289	申告所得税及復興特別所得税 Special Income Tax for Reconstruction
159	33,656	33,816	89,348	302,338	391,686	所得税計 Total Income Tax
503	12,167	12,670	59,660	69,059	128,720	法人税 Corporation tax
13	51	64	2,214	513	2,727	地方法人税 Local corporation tax
12	216	228	299	987	1,286	復興特別法人税 Special Corporate Income Tax for Reconstruction
0	3,413	3,413	121,592	64,194	185,786	相続税 Inheritance tax
—	227	227	—	163	163	地価税 Land value tax
—	652	652	—	4,447	4,447	消費税 Consumption tax
673	26,450	27,123	254,266	239,534	493,800	消費税及地方消費税 Consumption tax and local consumption tax
—	31	31	181	29	211	酒税 Liquor tax
—	0	0	4	1	5	たばこ税 Tobacco tax
—	—	—	0	0	0	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
—	—	—	1	—	1	国際観光旅客税 International Tourist Tax
—	—	—	0	—	0	石油石炭税 Petroleum and coal tax
—	3	3	—	43	43	旧税 Old taxes
—	—	—	—	—	—	一電源開発促進税 Promotion of power resources development tax
—	—	—	—	27	27	揮発油税及地方道路税 Gasoline tax and local road tax
—	3	3	204,585	—	204,585	揮発油税及地方揮発油税 Gasoline tax and local gasoline tax
—	4	4	63	10	73	石油ガス税 Liquefied petroleum gas tax
—	—	—	0	0	0	自動車重量税 Motor vehicle tonnage tax
—	—	—	1	11	12	航空機燃料税 Aviation fuel tax
0	17	17	207	705	912	印紙収入 Stamp revenue
1,360	76,890	78,250	732,422	682,062	1,414,484	合計 Total
(142)	(5,384)	(5,526)	(54,018)	(49,221)	(103,238)	(内地方消費税) (Including local consumption tax)
(1,218)	(71,506)	(72,724)	(678,404)	(632,841)	(1,311,246)	(除く地方消費税) (Grand total except local consumption)

Period covered by survey: The period from April 1, 2018 to March 31, 2019

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 "Internal local consumption tax" means the local consumption tax part of the amount of "consumption tax and local consumption tax."

3 "Excluded local consumption tax" means the amount of local consumption tax excluded from the "total amount."

4 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25年度 <b>FY 2013</b>	1,246,444	1,835,929	3,876,794	25,197,653	741,432	5,350,607
26 <b>2014</b>	1,407,091	2,103,347	4,335,109	29,188,718	857,592	5,909,822
27 <b>2015</b>	1,549,444	2,279,730	4,727,121	31,718,103	937,791	6,511,824
28 <b>2016</b>	1,561,268	2,444,390	4,723,903	31,225,653	928,151	6,344,019
29 <b>2017</b>	1,624,970	2,301,791	4,828,406	33,276,047	963,147	6,764,855
30 <b>2018</b>	1,610,518	2,289,337	4,864,755	34,671,079	974,026	6,817,500
源泉所得税 Withholding Income Tax	1,821	2,124	6,939	155,748	877	4,922
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	369,426	523,664	1,201,192	10,960,683	232,868	1,668,273
申告所得税 Self-assessment Income Tax	3,157	5,496	19,886	107,308	3,256	10,173
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	105,544	152,806	407,742	1,527,739	56,115	423,173
<b>所得税計 Total Income Tax</b>	<b>479,948</b>	<b>684,091</b>	<b>1,635,758</b>	<b>12,751,478</b>	<b>293,117</b>	<b>2,106,540</b>
法人税 Corporation tax	234,389	287,263	678,081	7,668,320	180,621	1,372,634
地方法人税 Local corporation tax	10,687	13,149	31,002	416,263	8,319	72,854
復興特別法人税 Special Corporate Income Tax for Reconstruction	126	164	444	1,763	54	218
相続税 Inheritance tax	42,472	68,169	277,280	1,177,955	33,967	311,841
地価税 Land value tax	-	-	4	250	-	-
消費税 Consumption tax	32	32	350	4,209	16	251
消費税及地方消費税 Consumption tax and local consumption tax	600,925	917,021	1,825,217	10,865,745	419,654	2,284,935
酒税 Liquor tax	37,525	84,533	234,983	230,665	1,834	130,680
たばこ税 Tobacco tax	374	461	1,186	2,435	153	782
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	23,061	30,904	85,815	103,846	11,022	51,554
国際観光旅客税 International Tourist Tax	197	-	X	5,412	-	X
石油石炭税 Petroleum and coal tax	1,589	349	3,379	845	-	X
旧税 Old taxes	-	0	3	40	-	-
電源開発促進税 Promotion of power resources development tax	11,064	29,362	-	103,569	10,658	48,647
揮発油税及地方道路税 Gasoline tax and local road tax	-	-	-	27	-	-
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	161,085	165,240	71,872	929,448	X	417,567
石油ガス税 Liquefied petroleum gas tax	763	776	1,432	4,871	189	1,594
自動車重量税 Motor vehicle tonnage tax	6	8	17	74,290	2	7
航空機燃料税 Aviation fuel tax	2,313	16	48	53,169	0	1,586
印紙収入 Stamp revenue	3,962	7,797	X	276,480	X	15,771
<b>合計 Total</b>	<b>1,610,518</b>	<b>2,289,337</b>	<b>4,864,755</b>	<b>34,671,079</b>	<b>974,026</b>	<b>6,817,500</b>

関連表：「16-1」の「(1) 国税徴収状況」

Relevant tables: "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
7,639,105	2,115,014	1,031,439	1,644,124	1,051,063	285,980	52,015,584	平成25年度 FY 2013
8,509,217	2,312,504	1,061,214	1,855,042	1,180,954	317,090	59,037,699	26 2014
9,151,686	2,529,972	1,167,043	2,086,885	1,309,543	350,813	64,319,954	27 2015
9,296,682	2,467,151	1,128,459	2,069,064	1,297,487	360,192	63,846,417	28 2016
9,610,831	2,555,933	1,144,625	2,189,095	1,338,960	383,104	66,981,767	29 2017
9,862,499	2,525,978	1,122,574	2,154,410	1,354,071	393,889	68,640,637	30 2018
8,002	2,275	282	1,983	899	214	186,086	源泉所得税 Withholding income tax
2,477,440	560,773	266,277	520,930	342,470	71,696	19,195,694	源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction
18,901	3,723	1,160	4,414	3,967	2,315	183,757	申告所得税 Self-assessment tax
546,824	129,549	61,288	151,337	86,845	40,909	3,689,872	申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction
<b>3,051,167</b>	<b>696,321</b>	<b>329,006</b>	<b>678,664</b>	<b>434,182</b>	<b>115,135</b>	<b>23,255,408</b>	<b>所得税計 Total Income Tax</b>
2,153,379	387,519	197,126	362,546	176,895	68,037	13,766,811	法人税 Corporation tax
106,889	19,509	9,656	17,202	7,932	3,047	716,506	地方法人税 Local corporation tax
564	104	43	120	89	30	3,721	復興特別法人税 Special Corporate Income Tax for Reconstruction
426,381	83,844	42,543	70,686	32,504	18,227	2,585,870	相続税 Inheritance tax
176	-	-	-	-	-	430	地価税 Land value tax
504	16	5	28	14	17	5,474	消費税 Consumption tax
3,331,974	843,087	403,955	840,764	502,080	131,394	22,966,751	消費税及地方消費税 Consumption tax and local consumption tax
227,822	36,885	16,738	95,492	103,765	9,591	1,210,513	酒税 Liquor tax
1,521	361	186	484	224	81	8,249	たばこ税 Tobacco tax
88,122	28,741	17,589	45,387	12,331	7,372	505,744	たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax
537	X	-	323	X	X	6,641	国際観光旅客税 International Tourist Tax
-	X	1	-	2	X	6,197	石油石炭税 Petroleum and coal tax
5	-	-	-	-	-	47	旧税 Old taxes
51,663	23,231	9,716	31,391	-	2,865	322,168	電源開発促進税 Promotion of power- resources development tax
-	-	-	-	-	-	27	揮発油税及地方道路税 Gasoline tax and local road tax
376,225	399,268	92,494	X	X	34,067	2,735,813	揮発油税及地方揮発油税 Gasoline tax and local gasoline tax
2,463	817	375	1,045	580	365	15,272	石油ガス税 Liquefied petroleum gas tax
14	6	3	5	3	2	74,363	自動車重量税 Motor vehicle tonnage tax
5,117	6	8	1,996	2,272	1,197	67,729	航空機燃料税 Aviation fuel tax
37,974	6,252	3,131	X	4,679	2,386	386,903	印紙収入 Stamp revenue
<b>9,862,499</b>	<b>2,525,978</b>	<b>1,122,574</b>	<b>2,154,410</b>	<b>1,354,071</b>	<b>393,889</b>	<b>68,640,637</b>	<b>合計 Total</b>







(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	国税局・都道府県 Regional Taxation Bureau / Prefecture	
37,525	37,524	-	2	23,061	23,061	-	-	161,085	149,308	-	11,778	北海道 Hokkaido	札幌 Sapporo
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
37,525	37,524	-	2	23,061	23,061	-	-	161,085	149,308	-	11,778	計 Total	
677	672	-	5	2	2	-	-	32,295	29,841	-	2,452	青森 Aomori	
1,092	1,092	-	0	16,347	16,347	-	-	-	-	-	-	岩手 Iwate	
33,831	33,830	-	1	14,551	14,551	-	-	108,711	100,554	-	8,158	宮城 Miyagi	
3,392	3,392	-	-	1	1	-	-	X	X	-	-	秋田 Akita	
1,532	1,529	-	3	1	1	-	-	X	X	-	-	山形 Yamagata	仙台 Sendai
44,002	44,001	-	2	2	2	-	-	X	X	-	-	福島 Fukushima	
6	-	-	6	-	-	-	-	-	-	-	-	局引受分	
84,533	84,516	-	17	30,904	30,904	-	-	165,240	152,867	-	12,370	計 Total	
129,100	129,058	-	42	12,521	12,521	-	-	63,951	X	-	X	茨城 Ibaraki	
45,122	45,122	-	0	14,863	14,863	-	-	X	X	-	-	栃木 Tochigi	
44,804	44,804	-	0	9,861	9,861	-	0	X	X	-	-	群馬 Gunma	
5,878	5,875	-	2	33,569	33,569	-	-	9	9	-	0	埼玉 Saitama	
5,083	5,081	-	3	8,776	8,776	-	-	7,905	7,905	-	-	新潟 Niigata	関越 Kanto Shinetsu
4,987	4,981	-	6	6,224	6,224	-	-	X	X	-	-	長野 Nagano	
9	1	-	8	-	-	-	-	-	-	-	-	局引受分	
234,983	234,922	-	61	85,815	85,815	-	0	71,872	65,437	-	6,436	計 Total	
109,684	109,683	-	1	16,679	16,679	-	0	X	X	-	X	千葉 Chiba	
30,930	30,929	-	1	60,670	60,670	-	0	X	X	-	X	東京 Tokyo	
84,549	84,541	-	8	26,496	26,496	-	0	545,225	501,749	-	43,476	神奈川 Kanagawa	東京 Tokyo
5,502	5,494	-	8	1	1	-	-	-	-	-	-	山梨 Yamanashi	
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
230,665	230,647	-	18	103,846	103,846	-	0	929,448	861,632	-	67,816	計 Total	
683	683	-	0	1	1	-	-	X	X	-	X	富山 Toyama	
778	777	-	1	11,020	11,020	-	-	X	X	-	X	石川 Ishikawa	
373	372	-	1	1	1	-	-	-	-	-	-	福井 Fukui	金沢 Kanazawa
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
1,834	1,833	-	2	11,022	11,022	-	-	X	X	-	X	計 Total	
2,601	2,599	-	3	2	2	-	-	X	X	-	X	岐阜 Gifu	
36,716	36,703	-	12	9,566	9,566	-	-	X	X	-	X	静岡 Shizuoka	
79,943	79,935	-	8	41,984	41,984	-	0	164,578	152,408	-	12,169	愛知 Aichi	名古屋 Nagoya
11,419	11,418	-	0	2	2	-	-	X	X	-	X	三重 Mie	
1	-	-	1	-	-	-	-	-	-	-	-	局引受分	
130,680	130,656	-	24	51,554	51,554	-	0	417,567	387,422	-	30,145	計 Total	
9,016	9,014	-	2	1	1	-	-	X	X	-	X	滋賀 Shiga	
53,521	53,520	-	0	22,357	22,357	-	0	X	X	-	X	京都 Kyoto	
98,797	98,796	-	1	47,727	47,727	-	0	300,942	276,754	-	24,188	大阪 Osaka	
65,399	65,398	-	1	18,034	18,034	-	-	X	X	-	X	兵庫 Hyogo	
517	513	1	3	1	1	-	-	-	-	-	-	奈良 Nara	大阪 Osaka
573	572	-	0	1	1	-	-	X	X	-	X	和歌山 Wakayama	
0	0	-	-	-	-	-	-	-	-	-	-	局引受分	
227,822	227,814	1	7	88,122	88,122	-	0	376,225	347,033	-	29,192	計 Total	
211	208	-	2	4,228	4,228	-	-	-	-	-	-	鳥取 Tottori	
293	293	-	-	1	1	-	-	-	-	-	-	島根 Shimane	
31,097	31,097	-	0	7,165	7,165	-	-	X	X	-	X	岡山 Okayama	
3,530	3,529	-	1	17,346	17,346	-	-	X	X	-	X	広島 Hiroshima	広島 Hiroshima
1,753	1,752	-	1	2	2	-	-	199,018	185,508	-	13,511	山口 Yamaguchi	
0	-	0	0	-	-	-	-	-	-	-	-	局引受分	
36,885	36,880	0	5	28,741	28,741	-	-	399,268	370,155	-	29,113	計 Total	
335	335	-	-	1	1	-	-	-	-	-	-	徳島 Tokushima	
149	149	-	-	17,585	17,585	-	-	X	X	-	X	香川 Kagawa	
15,486	15,486	-	0	2	2	-	-	X	X	-	X	愛媛 Ehime	
768	768	-	0	1	1	-	-	X	X	-	X	高知 Kochi	高松 Takamatsu
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
16,738	16,738	-	0	17,589	17,589	-	-	92,494	84,468	-	8,026	計 Total	
93,430	93,417	-	13	45,385	45,385	-	-	X	X	-	X	福岡 Fukuoka	
1,144	1,144	-	0	1	1	-	-	X	X	-	X	佐賀 Saga	
771	771	-	0	1	1	-	-	X	X	-	X	長崎 Nagasaki	福岡 Fukuoka
147	112	-	35	-	-	-	-	-	-	-	-	局引受分	
95,492	95,443	-	48	45,387	45,387	-	-	X	X	-	X	計 Total	
12,596	12,596	-	0	2	2	-	-	-	-	-	-	熊本 Kumamoto	
33,691	33,689	-	3	1	1	-	-	X	X	-	X	大分 Oita	
32,108	32,108	-	1	2	2	-	-	X	X	-	X	宮崎 Miyazaki	熊本 Kumamoto
25,335	25,327	-	8	12,326	12,326	-	-	-	-	-	-	鹿児島 Kagoshima	
34	4	30	-	-	-	-	-	-	-	-	-	局引受分	
103,765	103,723	30	12	12,331	12,331	-	-	X	X	-	X	計 Total	
9,591	9,576	-	16	7,372	7,372	-	-	34,067	31,567	-	2,501	沖縄 Okinawa	沖縄 Okinawa
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
9,591	9,576	-	16	7,372	7,372	-	-	34,067	31,567	-	2,501	計 Total	
1,210,513	1,210,271	31	211	505,744	505,744	-	0	2,735,813	2,531,224	-	204,585	全国計 Grand Total	

Note: 1 This table shows "(I) 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 Act on General Rule for 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 (Part 3)

(In million yen)

税目 Tax type		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										国税局・都道府県 Regional Taxation Bureau / Prefecture	
北海道 札幌 Sapporo	北海道 Hokkaido	20,329	20,316	1	12	1,595,757	1,562,031	694	33,033	北海道 Hokkaido	札幌 Sapporo
	局引受分 Amount handled by Regional Taxation Bureaus	64	8	12	44	14,761	2,469	1,363	10,929	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	20,394	20,325	14	56	1,610,518	1,564,500	2,057	43,961	計 Total	
仙台 Sendai	青森 Aomori	1,023	1,011	0	11	285,724	277,475	231	8,018	青森 Aomori	仙台 Sendai
	岩手 Iwate	1,049	1,046	0	3	261,165	256,350	155	4,660	岩手 Iwate	
	宮城 Miyagi	32,921	32,917	0	4	814,068	795,826	403	17,839	宮城 Miyagi	
	秋田 Akita	X	X	0	X	183,898	179,336	126	4,436	秋田 Akita	
	山形 Yamagata	X	X	-	X	227,536	223,625	114	3,798	山形 Yamagata	
	福島 Fukushima	X	X	3	X	498,232	489,223	457	8,551	福島 Fukushima	
局引受分 Amount handled by Regional Taxation Bureaus	47	13	2	31	18,714	3,351	2,174	13,188	局引受分 Amount handled by Regional Taxation Bureaus		
計 Total	38,934	38,869	6	60	2,289,337	2,225,186	3,660	60,491	計 Total		
関東 信越 Kanto Shinetsu	茨城 Ibaraki	3,607	X	X	1	837,448	818,944	743	17,761	茨城 Ibaraki	関東 信越 Kanto Shinetsu
	栃木 Tochigi	X	X	4	X	520,298	511,715	478	8,104	栃木 Tochigi	
	群馬 Gunma	X	X	0	X	602,101	593,612	428	8,061	群馬 Gunma	
	埼玉 Saitama	7,342	7,327	1	13	1,726,906	1,693,401	1,305	32,200	埼玉 Saitama	
	新潟 Niigata	5,761	5,753	0	8	589,845	584,029	291	5,526	新潟 Niigata	
	長野 Nagano	X	X	0	X	543,746	535,979	354	7,413	長野 Nagano	
局引受分 Amount handled by Regional Taxation Bureaus	145	22	23	100	44,411	6,815	5,496	32,100	局引受分 Amount handled by Regional Taxation Bureaus		
計 Total	24,397	24,227	30	139	4,864,755	4,744,495	9,095	111,165	計 Total		
東京 Tokyo	千葉 Chiba	X	X	3	X	1,945,437	1,871,212	1,875	72,350	千葉 Chiba	東京 Tokyo
	東京 Tokyo	X	X	11	X	28,411,706	28,167,382	6,157	238,167	東京 Tokyo	
	神奈川 Kanagawa	9,684	9,638	1	44	3,721,819	3,595,441	2,299	124,080	神奈川 Kanagawa	
	山梨 Yamanashi	576	573	0	3	235,933	229,149	248	6,536	山梨 Yamanashi	
	局引受分 Amount handled by Regional Taxation Bureaus	927	89	139	699	356,185	50,421	27,482	278,282	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	523,151	521,954	154	1,042	34,671,079	33,913,603	38,061	719,415	計 Total	
金沢 Kanazawa	富山 Toyama	X	X	-	X	369,953	363,253	112	6,588	富山 Toyama	金沢 Kanazawa
	石川 Ishikawa	X	X	-	X	355,093	348,667	128	6,299	石川 Ishikawa	
	福井 Fukui	657	656	-	1	240,942	237,774	66	3,102	福井 Fukui	
	局引受分 Amount handled by Regional Taxation Bureaus	22	0	0	21	8,038	837	1,515	5,686	局引受分 Amount handled by Regional Taxation Bureaus	
計 Total	X	X	0	X	974,026	950,531	1,820	21,675	計 Total		
名古屋 Nagoya	岐阜 Gifu	X	X	0	X	576,508	569,497	192	6,818	岐阜 Gifu	名古屋 Nagoya
	静岡 Shizuoka	X	X	0	X	1,160,140	1,144,681	523	14,936	静岡 Shizuoka	
	愛知 Aichi	60,187	60,149	1	37	4,340,320	4,296,394	1,152	42,774	愛知 Aichi	
	三重 Mie	X	X	0	X	705,144	681,901	215	23,027	三重 Mie	
	局引受分 Amount handled by Regional Taxation Bureaus	85	10	23	51	35,389	7,089	3,894	24,406	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	68,644	68,521	25	98	6,817,500	6,699,562	5,976	111,962	計 Total	
大阪 Osaka	滋賀 Shiga	X	X	1	X	304,946	301,671	147	3,127	滋賀 Shiga	大阪 Osaka
	京都 Kyoto	X	X	0	X	1,129,996	1,115,344	341	14,310	京都 Kyoto	
	大阪 Osaka	87,656	87,598	2	57	6,168,386	6,094,747	1,658	71,982	大阪 Osaka	
	兵庫 Hyogo	X	X	0	X	1,674,102	1,653,303	589	20,210	兵庫 Hyogo	
	奈良 Nara	1,073	1,068	-	5	233,848	229,917	147	3,785	奈良 Nara	
	和歌山 Wakayama	X	X	0	X	269,469	260,954	50	8,466	和歌山 Wakayama	
局引受分 Amount handled by Regional Taxation Bureaus	449	33	185	231	81,751	14,989	5,529	61,233	局引受分 Amount handled by Regional Taxation Bureaus		
計 Total	100,035	99,535	188	312	9,862,499	9,670,926	8,460	183,113	計 Total		
広島 Hiroshima	鳥取 Tottori	350	348	0	1	106,105	104,458	70	1,577	鳥取 Tottori	広島 Hiroshima
	島根 Shimane	586	584	0	2	131,776	130,498	39	1,239	島根 Shimane	
	岡山 Okayama	X	X	0	X	724,793	703,832	140	20,820	岡山 Okayama	
	広島 Hiroshima	X	X	0	X	985,739	976,104	257	9,378	広島 Hiroshima	
	山口 Yamaguchi	1,407	1,406	0	1	565,053	547,882	141	17,030	山口 Yamaguchi	
	局引受分 Amount handled by Regional Taxation Bureaus	49	8	3	39	12,512	2,844	1,018	8,650	局引受分 Amount handled by Regional Taxation Bureaus	
計 Total	30,789	30,731	3	55	2,525,978	2,465,618	1,666	58,694	計 Total		
高松 Takamatsu	徳島 Tokushima	688	687	-	1	176,335	175,264	17	1,054	徳島 Tokushima	高松 Takamatsu
	香川 Kagawa	X	X	0	X	308,817	305,977	66	2,773	香川 Kagawa	
	愛媛 Ehime	X	X	0	X	485,750	472,792	85	12,873	愛媛 Ehime	
	高知 Kochi	X	X	0	X	146,925	145,515	45	1,365	高知 Kochi	
	局引受分 Amount handled by Regional Taxation Bureaus	14	3	4	8	4,748	893	705	3,150	局引受分 Amount handled by Regional Taxation Bureaus	
	計 Total	13,463	13,442	4	18	1,122,574	1,100,442	918	21,215	計 Total	
福岡 Fukuoka	福岡 Fukuoka	X	X	X	X	1,721,298	1,702,246	674	18,378	福岡 Fukuoka	福岡 Fukuoka
	佐賀 Saga	X	X	X	X	163,856	161,293	146	2,417	佐賀 Saga	
	長崎 Nagasaki	X	X	X	X	252,379	248,158	177	4,044	長崎 Nagasaki	
	局引受分 Amount handled by Regional Taxation Bureaus	78	9	44	24	16,877	3,130	2,361	11,386	局引受分 Amount handled by Regional Taxation Bureaus	
計 Total	X	X	X	X	2,154,410	2,114,827	3,359	36,224	計 Total		
熊本 Kumamoto	熊本 Kumamoto	2,452	2,440	0	11	403,698	396,439	205	7,055	熊本 Kumamoto	熊本 Kumamoto
	大分 Oita	X	X	X	X	347,699	337,885	96	9,719	大分 Oita	
	宮崎 Miyazaki	X	X	X	X	250,086	246,503	100	3,482	宮崎 Miyazaki	
	鹿児島 Kagoshima	1,451	1,449	0	2	341,463	336,468	170	4,824	鹿児島 Kagoshima	
	局引受分 Amount handled by Regional Taxation Bureaus	38	3	10	25	11,124	1,341	1,779	8,003	局引受分 Amount handled by Regional Taxation Bureaus	
計 Total	X	X	X	X	1,354,071	1,318,637	2,351	33,083	計 Total		
沖縄 Okinawa	6,382	6,376	0	7	388,539	378,445	185	9,908	沖縄 Okinawa	沖縄 Okinawa	
局引受分 Amount handled by Regional Taxation Office	619	2	-	618	5,350	1,131	642	3,578	局引受分 Amount handled by Regional Taxation Office		
計 Total	7,002	6,377	0	624	393,889	379,575	828	13,486	計 Total		
全国計 Grand Total	891,747	888,745	479	2,522	68,640,637	67,147,902	78,250	1,414,484	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項の規定に基づき事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 Act on General Rule for National Taxes, Sec.43, Para.3.

17-2 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29年度許可未済	Unsettled permissions for FY2017	34	2,297	
	平成30年度申請	Applications for FY2018	99	32,425	
	更正減等	Reduction by correction, etc.	1	33	
	処 理	取 下 げ	Withdrawal	15	1,685
		却 下	Dismissal	12	317
		許 可	Permission	47	28,025
		計	Subtotal	74	30,027
	許可未済	Unsettled permissions	58	4,662	
	許可後の状況 Statistics after permission	平成29年度収納未済	Unsettled collections for FY2017	-	-
		許可取消等	Cancelled permissions, etc.	-	-
収 納		Collection	46	28,020	
収納未済		Unsettled collection	1	6	
平成29年度引継未済		Unsettled handover for FY2017	-	-	
許可取消等		Cancelled permissions, etc.	-	-	
引 継		Handover	46	28,023	
物納の撤回状況 Statistics of withdrawal of payment in kind	平成29年度承認未済	Unsettled approvals for FY2017	-	-	
	平成30年度申請	Applications for FY2018	-	-	
	取 下 げ	Withdrawal	-	-	
	却 下	Dismissal	-	-	
	承 認	Approvals	-	-	
	承認未済	Unsettled approvals	-	-	

調査対象等：平成30年4月1日から平成31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, 2018 and March 31, 2019.

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	55 1,190
	建物 Building	- -
	有価証券 Securities	88 26,836
	その他 Others	- -
	計 Total	143 28,025

(注) 平成30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 FY2018.

(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29年度許可未済 Unsettled permissions for FY2017	399	20,632	101	414	-	-	500	21,046
	外 Exc.	-	-	-	-	-	-	-	-
	平成30年度申請 Applications for FY2018	1,289	57,898	211	215	1	2	1,501	58,115
	外 Exc.	-	-	-	-	-	-	-	-
	更正減等 Reduction by correction, etc.	6	1,207	-	15	-	-	6	1,221
	取下げ Withdrawals	314	14,126	13	31	-	-	327	14,157
	却下 Dismissals	47	1,957	3	5	-	-	50	1,962
	許可 Permissions	890	31,557	190	462	-	-	1,080	32,019
	許可未済 Unsettled permissions	431	29,684	106	116	1	2	538	29,802
Statistics of collection 徴収状況	平成29年度以前許可分 For permissions made before FY2017	10,758	21,358	736	216	-	-	11,494	21,573
	平成30年度許可分 For permissions made during FY2018	498	10,719	179	125	-	-	677	10,844
	取納未済 Unsettled collection	1,186	1,510	301	79	-	-	1,487	1,590
	延納現在額 (徴収決定未済) Current amount of postponed tax payment (Unsettled determination for collection)	7,858	84,860	425	414	-	-	8,283	85,274

調査対象等：平成30年4月1日から平成31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29年度許可未済」及び「平成30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, 2018 and March 31, 2019.

Note: The figures preceded by "Excluding" in the column "Unsettled permissions for FY2017" and "Applications for FY2018" 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.