

17 国税徴収

National tax collection

- (1) 令和5年度における国税の徴収決定済額は、87兆6,346億円(前年82兆1,491億円)で、前年に比べて5兆4,855億円(伸び率6.7%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2023 is 87,634.6 billion yen, which is 5,485.5 billion yen more (rate of increase: 6.7%) than the previous year (82,149.1 billion yen) (see Table 32).

(第32表) 国税の徴収決定済額

Table 32 : Amount determined for collection of national tax

区 分 Type	令和4年度 FY2022	構成比 Component ratio	令和5年度 FY2023	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen		億円 100 million yen		
消費税及地方消費税 Consumption tax and local consumption tax 消 費 税 Consumption tax	287,658	35.0	307,073	35.0	6.7
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction 源 泉 所 得 税 Withholding income tax	218,037	26.5	220,068	25.1	0.9
法人税 Corporation tax	168,209	20.5	188,762	21.5	12.2
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction 申 告 所 得 税 Self-assessment income tax	44,130	5.4	47,632	5.4	7.9
相続税 Inheritance tax	31,953	3.9	38,332	4.4	20.0
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax 揮発油税及地方道路税 Gasoline tax and local road tax	24,228	2.9	24,181	2.8	△ 0.2
酒 税 Liquor tax	11,194	1.4	11,207	1.3	0.1
そ の 他 Others	36,082	4.4	39,090	4.5	8.3
計 Total	821,491	100.0	876,346	100.0	6.7

統計表：17－1 国税徴収状況(1) 国税徴収状況

Statistical tables：17－1 Statistics of National Tax Collection (1) Statistics of national tax collection

(注)「相続税」には贈与税を含む。

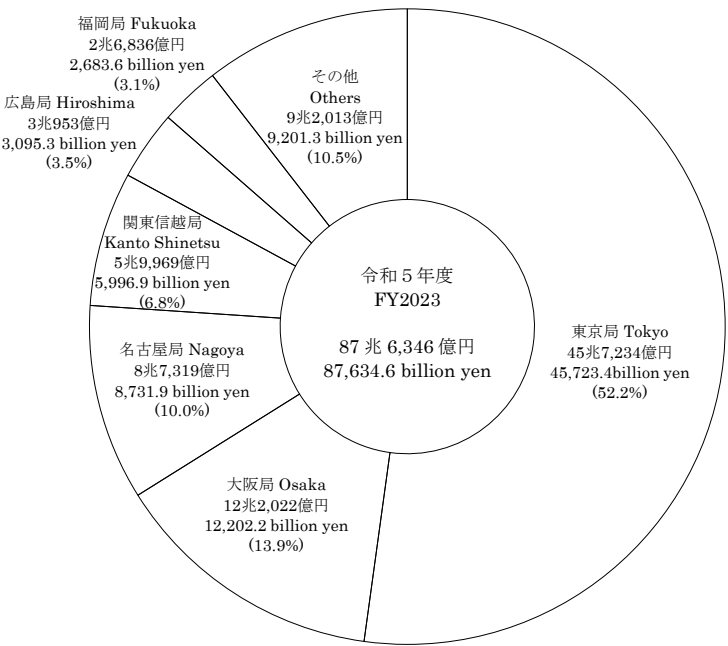
Note：Inheritance tax includes gift tax.

- (2) 国税局別に徴収決定済額をみると、東京国税局45兆7,234億円(構成比52.2%)、大阪国税局12兆2,022億円(13.9%)、名古屋国税局8兆7,319億円(10.0%)、関東信越国税局5兆9,969億円(6.8%)となっている(第33図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 45,723.4 billion yen (component ratio: 52.2%); Osaka, 12,202.2 billion yen (13.9 %); Nagoya, 8,731.9 billion yen (10.0 %); Kanto Shinetsu, 5,996.9 billion yen (6.8 %) (see Figure 33).

(第33図) 国税局別の徴収決定済額

Figure 33: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus



統計表：17－1 国税徴収状況(2) 国税局別の徴収決定済額

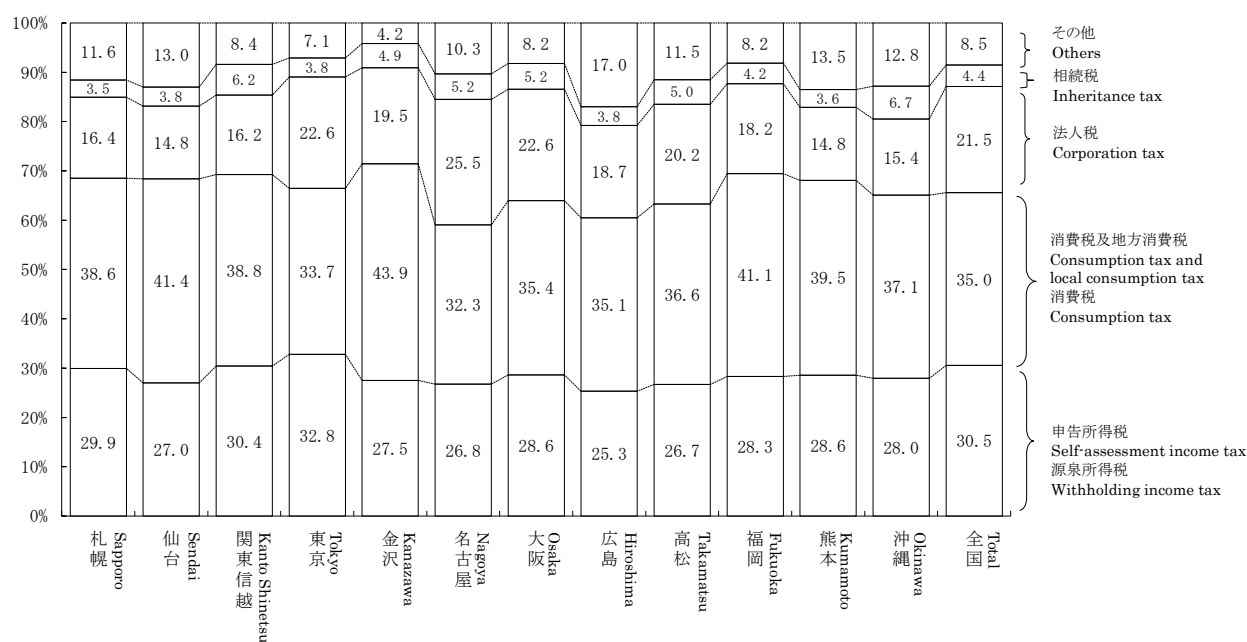
Statistical tables：17－1 Statistics of National Tax Collection (2) Amount determined for collection by Regional

また、国税局別に主要税目の構成をみると、各国税局とも消費税、消費税及地方消費税が最も高い比率となっている（第 34 図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that consumption tax and local consumption tax represents the highest component rate in each Regional Taxation Bureaus (see Figure 34).

（第 34 図）国税局別徴収決定済額の構成

Figure 34 : Composition of the amount determined for collection of national tax by Regional Taxation Bureaus.



統計表：17－1 国税徴収状況(2)国税局別の徴収決定済額

Statistical tables : 17－1 Statistics of National Tax Collection (2)Amount determined for collection by Regional

(注) 1 「相続税」には贈与税を含む。

2 「申告所得税」及び「源泉所得税」には復興特別所得税を含む。

Note : 1 Inheritance tax includes gift tax.

2 Self-assessment income tax and Withholding income tax includes Special Income Tax for Reconstruction.

## 18 国税滞納

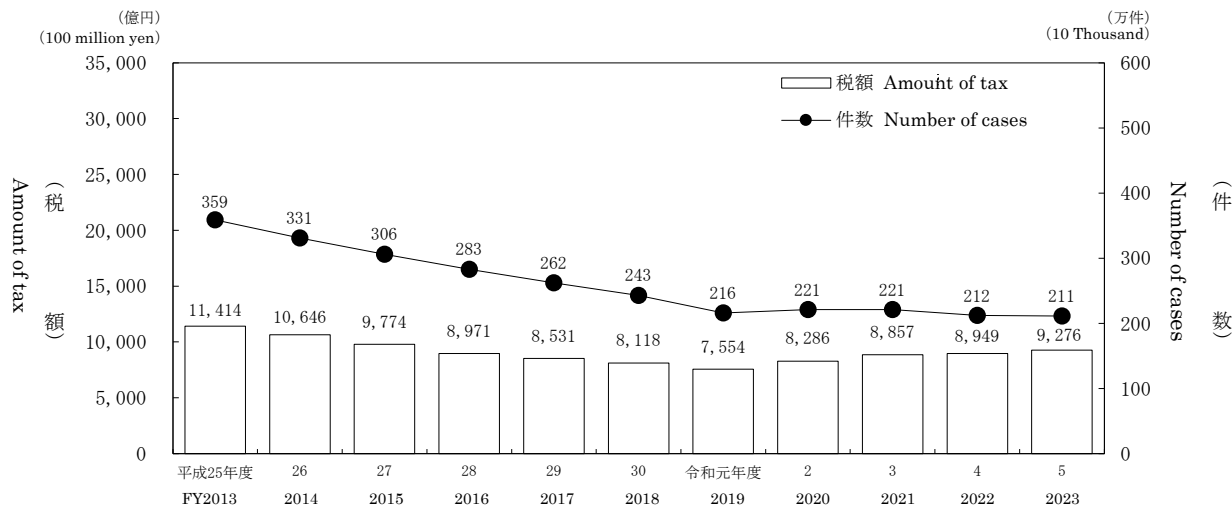
### National tax delinquency

- (1) 令和5年度末における国税の整理中の滞納の件数及び税額は、210.6万件（前年度211.8万件）9,276億円（同8,949億円）であり、前年に比べ件数は1.2万件（伸び率△0.6%）減少しており、税額は328億円（同3.7%）増加している（第35図参照）。

As of the end of FY 2023, the number of tax delinquencies in processing is 2,106 thousand (for the previous fiscal year, 2,118 thousand) and the amount of arrears is 927.6 billion yen (894.9 billion yen). Compared to the previous year, they decreased by 12 thousand (rate of increase: △0.6%), and increased by 32.8 billion yen (3.7 %) respectively (see Figure 35).

（第35図）年度末における整理中の滞納の件数、税額の推移

Figure 35 : Number of tax delinquencies and Amount of arrears as of the end of the fiscal year, and Changes of amount of tax



統計表：18 国税滞納(1)発生及び整理の状況

Statistical tables:18 National Tax Delinquency (1)Statistics of accrual and procedure for tax delinquency

（注）地方消費税は含まない。

Note : Excluding local consumption tax.

- (2) 令和5年度末における整理中の滞納額を税目別にみると、消費税3,580億円（前年度3,409億円）、申告所得税2,681億円（同2,532億円）、法人税1,233億円（同1,267億円）の順になっている（第36表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 358.0 billion yen (for the previous fiscal year 340.9 billion yen); Self-assessment income tax, 268.1 billion yen (253.2 billion yen) ; corporate tax, 123.3 billion yen (126.7 billion yen) (see Table 36).

（第36表）税目別の年度末における整理中の滞納

Table 36: Amount of arrears in processing by tax type

区 分 Type	令和4年度 FY2022		令和5年度 FY2023		
	件 数 Number of cases	税 額 Tax of amount	件 数 Number of cases	税 額 Tax of amount	税額の伸び率 Growth rate
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	%
源泉所得税 Withholding income tax	300	1,127	282	1,134	0.6
申告所得税 Self-assessment income tax	825	2,532	808	2,681	5.9
法人税 Corporation tax	97	1,267	100	1,233	△ 2.7
相続税 Inheritance tax	9	527	9	560	6.1
消費税 Consumption tax	831	3,409	845	3,580	5.0
その他 Others	56	86	62	88	2.6
合 計 Grand total	2,118	8,949	2,106	9,276	3.7

統計表：18 国税滞納(2)税目別の発生及び整理の状況

Statistical tables : 18 National Tax Delinquency (2)Statistics of accrual and procedure by tax type

（注）1 「源泉所得税」には源泉所得税及復興特別所得税を含む。

2 「申告所得税」には申告所得税及復興特別所得税を含む。

3 「相続税」には贈与税を含む。

4 「消費税」には地方消費税を含まない。

Note : 1 "Withholding Income Tax" includes Withholding Income Tax and Special Income Tax for Reconstruction.

2 "Self-assessed Income Tax" includes Self-assessed Income Tax and Special Income Tax for Reconstruction .

3 Inheritance tax includes gift tax.

4 Excluding local consumption tax.