

17 国税徴収

National tax collection

- (1) 令和6年度における国税の徴収決定済額は、89兆8,463億円(前年度87兆6,346億円)で、前年度に比べて2兆2,117億円(伸び率2.5%)増加している(第28表参照)。

The amount determined for collection of national tax in FY 2024 is 89,846.3 billion yen, which is 2,211.7 billion yen more (rate of increase: 2.5%) than the previous year (87,634.6 billion yen) (see Table 28).

(第28表) 国税の徴収決定済額

Table 28: Amount determined for collection of national tax

区 分 Type		令和5年度 FY2023	構成比 Component ratio	令和6年度 FY2024	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	}	307,073	35.0	329,154	36.6	7.2
消費 税 Consumption tax						
法 人 税 Corporation tax	}	188,762	21.5	202,289	22.5	7.2
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	}	220,068	25.1	201,683	22.4	△ 8.4
申告所得税及復興特別所得税 Self-assessment Income Tax and Special Income Tax for Reconstruction						
申 告 所 得 税 Self-assessment income tax	}	47,632	5.4	51,316	5.7	7.7
相 続 税 Inheritance tax						
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	}	24,181	2.8	23,768	2.6	△ 1.7
揮発油税及地方道路税 Gasoline tax and local road tax						
酒 税 Liquor tax	}	11,207	1.3	11,176	1.2	△ 0.3
そ の 他 Others						
計 Total		876,346	100.0	898,463	100.0	2.5

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。

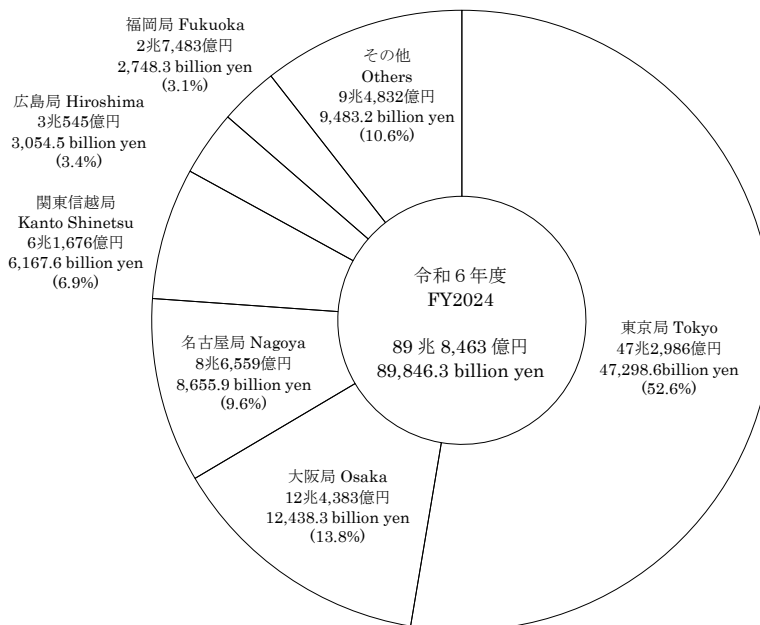
Note: Inheritance tax includes gift tax.

- (2) 国税局別に徴収決定済額をみると、東京国税局47兆2,986億円(構成比52.6%)、大阪国税局12兆4,383億円(13.8%)、名古屋国税局8兆6,559億円(9.6%)、関東信越国税局6兆1,676億円(6.9%)となっている(第29図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 47,298.6 billion yen (component ratio: 52.6%); Osaka, 12,438.3 billion yen (13.8%); Nagoya, 8,655.9 billion yen (9.6%); Kanto Shinetsu, 6,167.6 billion yen (6.9%) (see Figure 29).

(第29図) 国税局別の徴収決定済額

Figure 29: 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

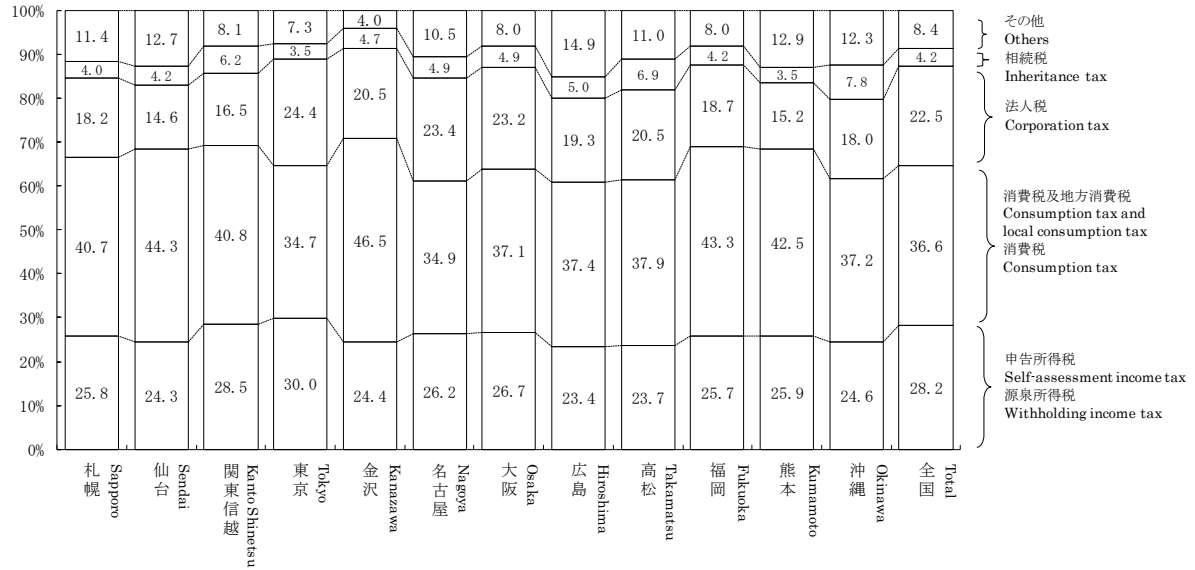
Statistical tables: 17-1 Statistics of National Tax Collection (2) Amount determined for collection by Regional Taxation Bureaus

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30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 30).

(第30図) 国税局別徴収決定済額の構成

Figure 30: 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 Taxation Bureaus

(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

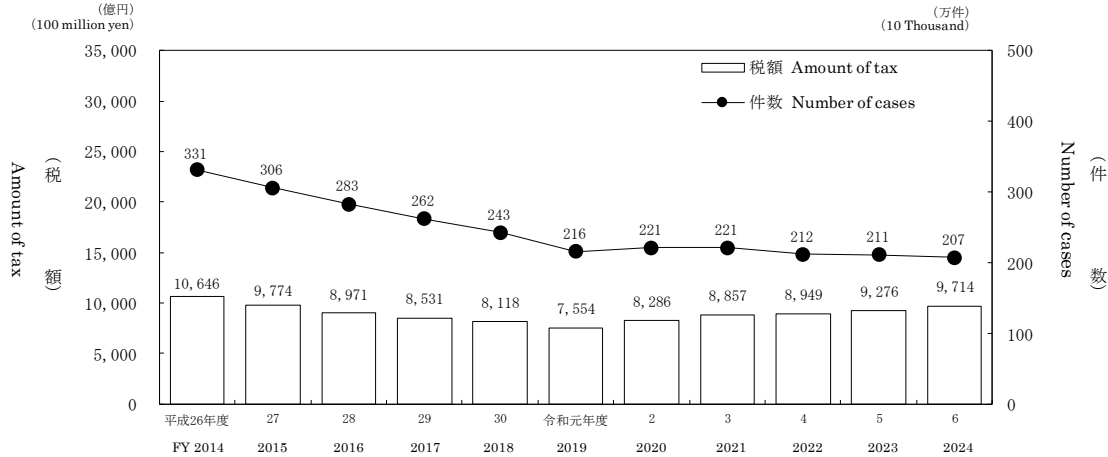
National tax delinquency

(1) 令和6年度末における国税の整理中の滞納の件数及び税額は、207.2万件（前年度210.6万件）9,714億円（同9,276億円）であり、前年度に比べ件数は3.4万件（伸び率△1.6%）減少しており、税額は437億円（同4.7%）増加している（第31図参照）。

As of the end of FY 2024, the number of tax delinquencies in processing is 2,072 thousand (for the previous fiscal year, 2,106 thousand) and the amount of arrears is 971.4 billion yen (927.6 billion yen). Compared to the previous year, they decreased by 34 thousand (rate of increase: -1.6%), and increased by 43.7 billion yen (4.7%) respectively (see Figure 31).

(第31図) 年度末における整理中の滞納の件数、税額の推移

Figure 31: 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6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3,956億円（前年度3,580億円）、申告所得税2,708億円（同2,681億円）、法人税1,318億円（同1,233億円）の順になっている（第32表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 395.6 billion yen (for the previous fiscal year 358.0 billion yen); Self-assessment income tax, 270.8 billion yen (268.1 billion yen); corporate tax, 131.8 billion yen (123.3 billion yen) (see Table 32).

(第32表) 税目別の年度末における整理中の滞納

Table 32: Amount of arrears in processing by tax type

区分 Type	令和5年度 FY2023		令和6年度 FY2024		
	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	282	1,134	262	1,129	△ 0.4
申告所得税 Self-assessment income tax	808	2,681	749	2,708	1.0
法人税 Corporation tax	100	1,233	106	1,318	6.8
相続税 Inheritance tax	9	560	9	499	△ 10.8
消費税 Consumption tax	845	3,580	877	3,956	10.5
その他 Others	62	88	69	105	18.7
合計 Grand total	2,106	9,276	2,072	9,714	4.7

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-assessment Income Tax" includes Self-assessment Income Tax and Special Income Tax for Reconstruction.

3 Inheritance tax includes gift tax.

4 Excluding local consumption tax.