

17 国 税 徴 収

National Tax Collection

17-1 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
	令和元年度 FY2019	66,848,994	1,346,599	68,195,592	65,722,438	625,326
2 2020	72,014,591	1,642,030	73,656,621	70,467,163	766,997	71,234,160
3 2021	77,132,812	1,991,272	79,124,084	76,230,731	1,174,460	77,405,191
4 2022	80,644,520	1,504,544	82,149,064	79,770,984	724,223	80,495,208
5 2023	86,139,168	1,495,424	87,634,593	85,067,797	705,523	85,773,319
6 2024	88,224,564	1,621,756	89,846,321	87,195,605	817,943	88,013,548
源泉所得税 Withholding income tax	124,764	38,031	162,795	124,761	2,113	126,874
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	19,916,743	88,750	20,005,493	19,888,614	20,794	19,909,407
申告所得税 Self-assessment tax	200	83,805	84,005	186	6,263	6,449
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	4,823,747	223,806	5,047,553	4,711,268	83,610	4,794,878
所得税計 Total Income Tax	24,865,454	434,392	25,299,846	24,724,829	112,780	24,837,608
法人税 Corporation tax	20,040,027	188,880	20,228,907	19,933,834	83,482	20,017,316
地方法人税 Local corporation tax	2,328,382	13,701	2,342,084	2,317,853	8,096	2,325,950
復興特別法人税 Special Corporate Income Tax for Reconstruction	0	613	613	0	52	52
相続税 Inheritance tax	3,700,754	111,724	3,812,478	3,540,135	70,819	3,610,953
地価税 Land value tax	—	135	135	—	6	6
消費税 Consumption tax	3	2,628	2,631	3	119	122
消費税及地方消費税 Consumption tax and local consumption tax	32,228,231	684,554	32,912,785	31,797,004	358,379	32,155,382
酒税 Liquor tax	1,116,879	708	1,117,586	1,116,620	487	1,117,107
たばこ税 Tobacco tax	0	0	0	0	0	0
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	436,671	3	436,674	436,671	—	436,671
国際観光旅客税 International Tourist Tax	50,439	7	50,446	50,415	7	50,422
石油石炭税 Petroleum and coal tax	4,540	—	4,540	4,540	—	4,540
旧税 Old taxes	—	10	10	—	0	0
電源開発促進税 Promotion of power- resources development tax	312,769	—	312,769	312,769	—	312,769
揮発油税及地方道路税 Gasoline tax and local road tax	—	—	—	—	—	—
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	2,193,508	183,248	2,376,756	2,014,480	183,248	2,197,728
石油ガス税 Liquefied petroleum gas tax	8,437	36	8,473	8,411	36	8,447
自動車重量税 Motor vehicle tonnage tax	332,767	0	332,767	332,767	0	332,767
航空機燃料税 Aviation fuel tax	47,311	14	47,325	47,291	3	47,294
印紙収入 Stamp revenue	558,392	1,104	559,496	557,982	430	558,412
合計 Total	88,224,564	1,621,756	89,846,321	87,195,605	817,943	88,013,548
(内地方消費税) (Including local consumption tax)	(7,070,197)	(147,591)	(7,217,787)	(6,975,038)	(77,802)	(7,052,840)
(除く地方消費税) (Grand total except local consumption)	(81,154,368)	(1,474,166)	(82,628,534)	(80,220,567)	(740,141)	(80,960,708)

調査期間：令和6年度（出納整理期間を含む。）

- 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 「(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 国税庁抜分のみで税関分は含まない。

(単位:百万円)
(In millions of 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	
2,895	74,727	77,622	1,123,660	646,546	1,770,206	令和元年度 FY2019
294	49,871	50,165	1,547,134	825,163	2,372,297	2 2020
551	60,208	60,759	901,529	756,605	1,658,134	3 2021
1,466	61,285	62,751	872,070	719,035	1,591,105	4 2022
900	63,420	64,320	1,070,472	726,481	1,796,953	5 2023
4,522	68,151	72,673	1,024,438	735,662	1,760,100	6 2024
—	3,445	3,445	3	32,474	32,477	源泉所得税 Withholding income tax
216	6,673	6,889	27,913	61,283	89,197	源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction
—	5,722	5,722	14	71,820	71,834	申告所得税 Self-assessment tax
5	3,630	3,635	112,475	136,566	249,041	申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction
220	19,470	19,690	140,405	302,143	442,548	所得税計 Total Income Tax
221	13,394	13,615	105,973	92,004	197,977	法人税 Corporation tax
20	477	497	10,509	5,129	15,637	地方法人税 Local corporation tax
—	98	98	—	463	463	復興特別法人税 Special Corporate Income Tax for Reconstruction
0	1,675	1,675	160,619	39,230	199,849	相続税 Inheritance tax
—	1	1	—	127	127	地価税 Land value tax
—	276	276	—	2,233	2,233	消費税 Consumption tax
4,061	32,756	36,817	427,167	293,419	720,585	消費税及地方消費税 Consumption tax and local consumption tax
—	1	1	259	220	478	酒税 Liquor tax
—	—	—	—	0	0	たばこ税 Tobacco tax
—	—	—	—	3	3	たばこ税及たばこ特別 Tobacco tax and special tobacco surtax
—	—	—	24	—	24	国際観光旅客税 International Tourist Tax
—	—	—	—	—	—	石油石炭税 Petroleum and coal tax
—	1	1	—	8	8	旧税 Old taxes
—	—	—	—	—	—	電源開発促進税 Promotion of power resources development tax
—	—	—	—	—	—	揮発油税及地方道路税 Gasoline tax and local road tax
—	—	—	179,028	—	179,028	揮発油税及地方揮発油税 Gasoline tax and local gasoline tax
—	—	—	25	—	25	石油ガス税 Liquefied petroleum gas tax
—	—	—	—	—	—	自動車重量税 Motor vehicle tonnage tax
—	—	—	20	11	31	航空機燃料税 Aviation fuel tax
—	3	3	409	672	1,081	印紙収入 Stamp revenue
4,522	68,151	72,673	1,024,438	735,662	1,760,100	合計 Total
(893)	(6,997)	(7,890)	(94,266)	(62,792)	(157,058)	(内地方消費税) (Including local consumption tax)
(3,629)	(61,154)	(64,783)	(930,172)	(672,870)	(1,603,043)	(除く地方消費税) (Grand total except local consumption)

Period covered by survey: FY2024 (including the accounting adjustment term)

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
令和元年度 FY2019	1,633,513	2,288,576	4,907,411	34,178,953	1,010,116	6,593,144
2 2020	1,698,738	2,474,152	5,364,586	37,663,299	1,086,362	6,918,902
3 2021	1,774,306	2,536,939	5,692,707	40,459,811	1,152,775	7,529,662
4 2022	1,826,242	2,551,758	5,763,991	43,248,015	1,130,222	7,501,506
5 2023	1,947,426	2,623,181	5,996,918	45,723,413	1,167,449	8,731,880
6 2024	1,977,865	2,625,426	6,167,584	47,298,645	1,310,598	8,655,886
源泉所得税 Withholding income tax	400	535	2,090	152,191	569	2,704
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	365,436	466,541	1,228,898	11,640,943	224,779	1,726,114
申告所得税 Self-assessment tax	760	1,550	6,122	59,591	757	3,112
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	143,360	170,286	518,135	2,317,794	93,682	539,078
所得税計 Total Income Tax	509,956	638,913	1,755,244	14,170,519	319,787	2,271,008
法人税 Corporation tax	359,545	382,124	1,015,827	11,547,182	268,241	2,028,090
地方法人税 Local corporation tax	37,911	41,042	109,358	1,365,053	29,124	248,890
復興特別法人税 Special Corporate Income Tax for Reconstruction	24	20	77	302	6	46
相続税 Inheritance tax	78,235	109,261	383,764	1,673,629	61,229	428,385
地価税 Land value tax	-	-	0	90	-	-
消費税 Consumption tax	5	10	95	2,126	0	100
消費税及地方消費税 Consumption tax and local consumption tax	804,837	1,161,919	2,513,196	16,432,969	609,210	3,022,937
酒税 Liquor tax	32,955	77,550	235,710	187,432	1,615	135,031
たばこ税 Tobacco tax	-	-	-	0	-	-
たばこ税及たばこ特別税 Tobacco tax and special tobacco surtax	20,067	26,548	74,363	89,398	9,639	43,086
国際観光旅客税 International Tourist Tax	-	-	X	42,096	-	-
石油石炭税 Petroleum and coal tax	625	275	2,236	1,191	-	X
旧税 Old taxes	-	0	1	9	-	-
電源開発促進税 Promotion of power-resources development tax	10,525	28,252	-	101,164	9,972	46,996
揮発油税及地方道路税 Gasoline tax and local road tax	-	-	-	-	-	-
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	117,380	152,665	63,611	X	-	417,619
石油ガス税 Liquefied petroleum gas tax	412	427	845	2,630	93	988
自動車重量税 Motor vehicle tonnage tax	2	1	6	332,725	1	22
航空機燃料税 Aviation fuel tax	1,907	12	88	34,973	1	1,159
印紙収入 Stamp revenue	3,479	6,404	X	X	1,680	X
合計 Total	1,977,865	2,625,426	6,167,584	47,298,645	1,310,598	8,655,886

関連表：「17-1」の「(1) 国税徴収状況」

Relevant tables: "17-1 (1) Statistics of national tax collection"

(単位：百万円)

(In millions of 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
9,832,523	2,591,412	1,189,170	2,195,029	1,358,259	417,485	68,195,592	令和元年度 FY2019
10,405,941	2,697,966	1,209,797	2,316,463	1,408,649	411,768	73,656,621	2 2020
11,303,689	2,947,989	1,285,235	2,474,975	1,521,835	444,160	79,124,084	3 2021
11,411,010	2,941,459	1,287,474	2,473,828	1,561,812	451,748	82,149,064	4 2022
12,202,184	3,095,302	1,373,734	2,683,568	1,602,419	487,118	87,634,593	5 2023
12,438,254	3,054,519	1,438,805	2,748,254	1,601,952	528,532	89,846,321	6 2024
3,037	423	47	305	415	79	162,795	源泉所得税 Withholding income tax
2,623,447	555,152	267,401	521,970	308,894	75,917	20,005,493	源泉所得税及復興特別所得税 and Special Income Tax for Reconstruction
8,062	1,270	200	730	1,166	685	84,005	申告所得税 Self-assessment tax
692,271	158,304	73,111	184,006	104,281	53,244	5,047,553	申告所得税及復興特別所得税 and Special Income Tax for Reconstruction
3,326,818	715,149	340,759	707,011	414,758	129,924	25,299,846	所得税計 Total Income Tax
2,891,226	588,242	294,458	514,873	243,817	95,279	20,228,907	法人税 Corporation tax
321,758	64,815	32,794	55,390	26,075	9,874	2,342,084	地方法人税 Local corporation tax
99	11	2	11	11	4	613	復興特別法人税 Special Corporate Income Tax for Reconstruction
614,028	151,397	99,977	115,666	55,462	41,444	3,812,478	相続税 Inheritance tax
45	-	-	-	-	-	135	地価税 Land value tax
280	6	0	2	5	2	2,631	消費税 Consumption tax
4,610,571	1,143,803	545,626	1,190,202	680,818	196,697	32,912,785	消費税及地方消費税 consumption tax
223,704	34,570	1,561	82,755	96,240	8,462	1,117,586	酒税 Liquor tax
0	-	-	-	-	-	0	たばこ税 Tobacco tax
76,150	24,936	15,120	39,637	10,965	6,766	436,674	たばこ税及たばこ特別税 tobacco tax and special tobacco surtax
4,801	X	-	X	-	X	50,446	国際観光旅客税 International Tourist Tax
-	X	0	-	1	X	4,540	石油石炭税 Petroleum and coal tax
-	-	-	-	-	-	10	旧税 Old taxes
50,814	20,938	9,360	31,676	-	3,072	312,769	電源開発促進税 resources development tax
-	-	-	-	-	-	-	揮発油税及地方道路税 Gasoline tax and local road tax
290,606	305,248	96,134	X	X	33,345	2,376,756	揮発油税及地方揮発油税 Gasoline tax and local gasoline tax
1,326	471	215	553	298	215	8,473	石油ガス税 Liquefied petroleum gas tax
3	2	1	2	2	0	332,767	自動車重量税 Motor vehicle tonnage tax
4,892	14	6	X	X	971	47,325	航空機燃料税 Aviation fuel tax
21,134	4,879	2,792	7,269	3,407	1,697	559,496	印紙収入 Stamp revenue
12,438,254	3,054,519	1,438,805	2,748,254	1,601,952	528,532	89,846,321	合計 Total

(3) 都道府県別の徴収状況 (その1)
Statistics of collection by prefectures (Part 1)

国税局・都道府県 Regional Taxation Bureau / Prefecture		税目 Tax type	源泉所得税 Withholding income tax				源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction				申告所得税 Self-assessment income tax			
			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
			札幌 Sapporo	北海道 Hokkaido	172	35	17	120	364,013	362,712	93	1,208	320	51
	局引受分 Regional Taxation Bureaus	228	31	40	158	1,423	285	320	818	440	12	33	395	
	計 Total	400	65	57	278	365,436	362,996	413	2,027	760	63	64	633	
仙台 Sendai	青森 Aomori	55	5	5	44	53,460	53,224	11	225	192	14	7	171	
	岩手 Iwate	41	5	0	36	53,317	53,128	15	174	94	10	7	78	
	宮城 Miyagi	44	4	7	32	153,971	153,205	40	726	159	33	16	109	
	秋田 Akita	29	2	4	22	41,557	41,434	7	116	85	10	9	66	
	山形 Yamagata	20	1	0	18	52,899	52,724	7	169	50	4	1	45	
	福島 Fukushima	47	6	12	29	108,924	108,367	54	504	173	23	17	133	
	局引受分 Regional Taxation Bureaus	300	13	27	260	2,412	295	234	1,884	796	44	80	672	
	計 Total	535	37	57	442	466,541	462,376	368	3,797	1,550	139	138	1,274	
関東 Kanto Shinetsu	茨城 Ibaraki	93	25	12	56	181,058	180,549	42	467	239	31	24	183	
	栃木 Tochigi	43	5	6	31	140,389	140,012	43	334	267	33	17	217	
	群馬 Gunma	76	6	5	65	144,660	144,202	24	434	279	26	28	225	
	埼玉 Saitama	241	48	12	181	480,273	478,560	108	1,605	1,192	162	48	981	
	新潟 Niigata	34	5	3	26	132,716	132,494	17	205	108	8	13	87	
	長野 Nagano	49	16	3	30	144,571	144,315	19	237	140	21	8	111	
	局引受分 Regional Taxation Bureaus	1,554	69	69	1,417	5,230	701	651	3,879	3,897	210	221	3,466	
	計 Total	2,090	175	109	1,806	1,228,898	1,220,833	904	7,161	6,122	491	360	5,271	
東京 Tokyo	千葉 Chiba	1,767	150	100	1,517	388,203	385,615	129	2,459	4,603	430	149	4,023	
	東京 Tokyo	130,934	122,938	831	7,165	10,271,502	10,251,795	787	18,920	10,890	1,085	444	9,361	
	神奈川 Kanagawa	3,379	670	177	2,532	882,688	878,035	176	4,478	7,283	635	292	6,357	
	山梨 Yamanashi	208	26	11	171	61,321	61,115	5	202	817	66	40	711	
	局引受分 Regional Taxation Bureaus	15,903	657	1,709	13,537	37,228	6,230	1,792	29,206	35,998	2,505	2,889	30,605	
計 Total	152,191	124,441	2,828	24,922	11,640,943	11,582,791	2,888	55,264	59,991	4,720	3,814	51,057		
金沢 Kanazawa	富山 Toyama	50	10	2	38	85,523	85,369	2	152	105	10	2	93	
	石川 Ishikawa	48	4	3	41	83,400	83,209	15	176	105	14	3	89	
	福井 Fukui	34	4	1	29	55,339	55,223	1	114	81	7	9	65	
	局引受分 Regional Taxation Bureaus	437	7	8	422	517	115	47	354	465	22	12	431	
計 Total	569	25	14	530	224,779	223,916	65	797	757	53	26	678		
名古屋 Nagoya	岐阜 Gifu	33	10	2	20	151,734	151,420	29	285	134	23	8	103	
	静岡 Shizuoka	1,219	1,096	1	122	310,055	309,382	35	638	400	46	15	339	
	愛知 Aichi	229	93	15	121	1,130,949	1,128,994	92	1,863	581	72	43	466	
	三重 Mie	66	43	5	18	129,350	129,091	25	234	129	19	7	103	
	局引受分 Regional Taxation Bureaus	1,157	19	53	1,085	4,026	736	362	2,928	1,868	119	82	1,667	
計 Total	2,704	1,261	75	1,367	1,726,114	1,719,623	543	5,948	3,112	280	154	2,678		
大阪 Osaka	滋賀 Shiga	62	43	1	18	86,336	86,178	18	140	72	9	2	61	
	京都 Kyoto	151	66	5	80	297,855	297,392	26	436	171	21	6	143	
	大阪 Osaka	548	270	37	241	1,647,507	1,644,758	203	2,546	712	112	58	541	
	兵庫 Hyogo	191	110	5	76	454,224	453,611	28	585	409	58	25	326	
	奈良 Nara	14	3	3	9	77,391	77,304	6	82	40	10	5	26	
	和歌山 Wakayama	60	48	7	5	55,639	55,583	3	52	33	2	7	24	
	局引受分 Regional Taxation Bureaus	2,011	125	141	1,744	4,496	705	329	3,462	6,626	224	519	5,883	
計 Total	3,037	665	200	2,172	2,623,447	2,615,531	613	7,304	8,062	437	622	7,004		
広島 Hiroshima	鳥取 Tottori	6	0	0	5	25,906	25,843	7	57	26	3	0	23	
	島根 Shimane	2	1	-	2	32,899	32,851	13	36	9	1	-	8	
	岡山 Okayama	18	3	2	14	135,089	134,613	37	438	75	11	5	59	
	広島 Hiroshima	112	71	6	35	254,410	253,712	54	645	149	17	8	124	
	山口 Yamaguchi	16	1	1	15	105,611	105,418	5	188	77	10	5	62	
	局引受分 Regional Taxation Bureaus	269	27	12	229	1,237	302	61	874	935	27	245	663	
計 Total	423	103	21	299	555,152	552,739	177	2,236	1,270	68	263	939		
高松 Takamatsu	徳島 Tokushima	-	-	-	-	53,761	53,732	2	28	1	0	-	1	
	香川 Kagawa	1	0	0	1	75,132	74,990	28	113	10	2	0	7	
	愛媛 Ehime	6	2	0	4	97,649	97,531	7	111	12	2	1	9	
	高知 Kochi	1	0	-	1	40,277	40,210	12	54	13	4	0	9	
	局引受分 Regional Taxation Bureaus	40	9	2	29	582	33	176	373	163	6	58	99	
計 Total	47	10	3	34	267,401	266,496	225	679	200	15	59	126		
福岡 Fukuoka	福岡 Fukuoka	91	29	10	52	411,545	410,442	91	1,012	129	17	12	100	
	佐賀 Saga	6	3	1	2	42,478	42,394	1	83	19	7	1	11	
	長崎 Nagasaki	10	2	-	8	66,463	66,307	10	146	43	8	0	34	
	局引受分 Regional Taxation Bureaus	198	14	28	157	1,485	246	438	801	540	45	53	442	
計 Total	305	47	38	220	521,970	519,388	540	2,041	730	77	66	587		
熊本 Kumamoto	熊本 Kumamoto	18	1	0	16	104,009	103,721	9	279	104	11	11	82	
	大分 Oita	27	3	1	23	58,529	58,326	9	194	68	6	5	57	
	宮崎 Miyazaki	11	4	1	6	67,161	67,041	11	109	58	6	6	47	
	鹿児島 Kagoshima	19	3	2	15	78,402	78,196	11	195	92	12	5	75	
	局引受分 Regional Taxation Bureaus	340	23	35	282	793	59	91	643	844	14	84	746	
計 Total	415	35	38	342	308,894	307,343	131	1,420	1,166	49	110	1,007		
沖縄 Okinawa	沖縄 Okinawa	16	5	1	10	75,459	75,218	11	230	209	20	6	183	
	局引受分 Regional Taxation Office	63	5	3	55	458	157	10	292	476	37	39	400	
計 Total	79	10	4	65	75,917	75,375	21	522	685	57	46	582		
全国計 Grand Total		162,795	126,874	3,445	32,477	20,005,493	19,909,407	6,889	89,197	84,005	6,449	5,722	71,834	

(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。

(単位：百万円)
(In millions of 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	
32,955	32,953	-	3	20,067	20,067	-	-	117,380	108,534	-	8,845	北海道 局引受分	札幌 Sapporo
32,955	32,953	-	3	20,067	20,067	-	-	117,380	108,534	-	8,845	計 Total	
536	536	-	0	-	-	-	-	27,137	25,192	-	1,944	青森 局引受分	仙台 Sendai
599	597	-	2	14,179	14,176	-	3	-	-	-	-	青森 局引受分	
34,916	34,913	-	2	12,369	12,369	-	-	104,024	95,818	-	8,205	宮城 局引受分	
2,434	2,434	-	0	-	-	-	-	15,239	14,071	-	1,168	秋田 局引受分	
1,000	996	-	4	-	-	-	-	X	X	-	X	山形 局引受分	
38,066	38,063	-	3	0	0	-	-	X	X	-	X	福島 局引受分	
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
77,550	77,539	-	11	26,548	26,545	-	3	152,665	140,865	-	11,801	計 Total	
119,214	119,211	1	3	10,666	10,666	-	-	55,764	52,470	-	3,294	茨城 局引受分	関東 Kanto
44,872	44,870	-	2	12,781	12,781	-	-	14	14	-	-	栃木 局引受分	
55,945	55,942	-	3	8,726	8,726	-	-	X	X	-	X	群馬 局引受分	
7,895	7,893	-	2	29,424	29,424	-	-	18	18	-	-	埼玉 局引受分	
3,450	3,443	-	7	7,435	7,435	-	-	7,814	7,814	-	1	新潟 局引受分	
4,243	4,234	-	9	5,332	5,332	-	-	X	X	-	X	長野 局引受分	
92	66	-	26	-	-	-	-	-	-	-	-	局引受分	
235,710	235,658	1	52	74,363	74,363	-	-	63,611	60,316	-	3,295	計 Total	
105,286	105,285	-	1	14,182	14,182	-	-	413,145	381,596	-	31,549	千葉 局引受分	東京 Tokyo
25,855	25,847	-	8	50,950	50,950	-	-	X	X	-	X	東京 局引受分	
48,637	48,626	-	12	24,265	24,265	-	-	418,704	384,046	-	34,658	神奈川 局引受分	
7,654	7,649	-	5	-	-	-	-	-	-	-	-	山梨 局引受分	
0	0	-	-	-	-	-	-	-	-	-	-	局引受分	
187,432	187,407	-	25	89,398	89,398	-	-	X	X	-	X	計 Total	
570	569	-	1	-	-	-	-	-	-	-	-	富山 局引受分	金沢 Kanazawa
553	547	-	6	9,639	9,639	-	-	-	-	-	-	石川 局引受分	
260	260	-	0	-	-	-	-	-	-	-	-	福井 局引受分	
231	99	-	132	-	-	-	-	-	-	-	-	局引受分	
1,615	1,475	-	140	9,639	9,639	-	-	-	-	-	-	計 Total	
3,308	3,306	-	2	-	-	-	-	X	X	-	X	岐阜 局引受分	名古屋 Nagoya
40,175	40,166	-	9	9,101	9,101	-	-	X	X	-	X	静岡 局引受分	
79,490	79,482	-	8	33,985	33,985	-	-	157,607	146,585	-	11,021	愛知 局引受分	
12,059	12,050	-	9	-	-	-	-	260,008	240,476	-	19,532	三重 局引受分	
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
135,031	135,003	-	28	43,086	43,086	-	-	417,619	387,066	-	30,553	計 Total	
14,025	14,021	-	4	-	-	-	-	6	6	-	-	滋賀 局引受分	大阪 Osaka
59,867	59,865	-	2	20,873	20,873	-	-	X	X	-	X	京都 局引受分	
88,583	88,582	-	2	41,003	41,003	-	-	290,426	268,311	-	22,116	大阪 局引受分	
57,793	57,792	-	1	14,273	14,273	-	-	X	X	-	X	兵庫 局引受分	
425	423	-	3	-	-	-	-	-	-	-	-	奈良 局引受分	
3,010	3,009	-	1	-	-	-	-	162	148	-	15	和歌山 局引受分	
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
223,704	223,692	-	12	76,150	76,150	-	-	290,606	268,475	-	22,130	計 Total	
353	353	-	0	3,733	3,733	-	-	-	-	-	-	鳥取 局引受分	広島 Hiroshima
224	223	-	1	-	-	-	-	-	-	-	-	島根 局引受分	
29,994	29,992	-	2	6,271	6,271	-	-	X	X	-	X	岡山 局引受分	
2,941	2,890	-	51	14,931	14,931	-	-	X	X	-	X	広島 局引受分	
1,058	1,057	-	1	-	-	-	-	107,214	101,516	-	5,698	山口 局引受分	
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
34,570	34,515	-	55	24,936	24,936	-	-	305,248	283,970	-	21,278	計 Total	
163	162	-	0	-	-	-	-	-	-	-	-	徳島 局引受分	高松 Takamatsu
105	105	-	0	15,120	15,120	-	-	X	X	-	X	香川 局引受分	
782	777	-	5	0	0	-	-	X	X	-	X	愛媛 局引受分	
511	499	-	13	-	-	-	-	-	-	-	-	高知 局引受分	
-	-	-	-	-	-	-	-	-	-	-	-	局引受分	
1,561	1,543	-	18	15,120	15,120	-	-	96,134	90,327	-	5,808	計 Total	
77,809	77,793	-	15	39,637	39,637	-	-	1	1	-	-	福岡 局引受分	福岡 Fukuoka
4,264	4,263	-	1	-	-	-	-	X	X	-	X	福岡 局引受分	
604	603	-	1	-	-	-	-	X	X	-	X	長崎 局引受分	
78	56	-	21	-	-	-	-	-	-	-	-	局引受分	
82,755	82,716	-	39	39,637	39,637	-	-	X	X	-	X	計 Total	
17,696	17,694	-	2	-	-	-	-	-	-	-	-	熊本 局引受分	熊本 Kumamoto
32,957	32,952	-	4	-	-	-	-	X	X	-	X	熊本 局引受分	
25,143	25,140	-	2	-	-	-	-	-	-	-	-	宮崎 局引受分	
20,354	20,352	-	2	10,965	10,965	-	-	-	-	-	-	鹿児島 局引受分	
91	29	-	62	-	-	-	-	-	-	-	-	局引受分	
96,240	96,167	-	73	10,965	10,965	-	-	X	X	-	X	計 Total	
8,442	8,421	-	21	6,766	6,766	-	-	33,345	30,988	-	2,357	沖縄 局引受分	沖縄 Okinawa
21	19	-	2	-	-	-	-	-	-	-	-	局引受分	
8,462	8,439	-	23	6,766	6,766	-	-	33,345	30,988	-	2,357	計 Total	
1,117,586	1,117,107	1	478	436,674	436,671	-	3	2,376,756	2,197,728	-	179,028	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 millions of 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 Hokkaido	16,951	16,948	1	2	1,961,713	1,923,649	667	37,397	北海道 Hokkaido
札幌 Sapporo	23	1	3	18	16,152	3,495	1,645	11,011	札幌 Sapporo
計 Total	16,974	16,949	4	20	1,977,865	1,927,144	2,312	48,408	計 Total
青森 Aomori	956	954	-	2	315,798	306,706	179	8,913	青森 Aomori
岩手 Iwate	730	730	0	0	286,276	280,913	128	5,234	岩手 Iwate
宮城 Miyagi	30,870	30,868	0	1	941,719	919,489	379	21,851	宮城 Miyagi
秋田 Akita	865	864	0	0	231,548	224,843	104	6,602	秋田 Akita
山形 Yamagata	X	X	-	X	262,445	257,216	55	5,174	山形 Yamagata
福島 Fukushima	X	X	0	X	560,294	548,847	445	11,002	福島 Fukushima
局引受分 Amount handled by Regional Taxation Bureaus	18	4	6	8	27,345	4,249	2,171	20,924	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	35,393	35,370	7	16	2,625,426	2,542,263	3,462	79,700	計 Total
茨城 Ibaraki	3,167	3,165	0	1	996,199	978,773	346	17,080	茨城 Ibaraki
栃木 Tochigi	1,422	1,416	0	5	643,651	634,365	327	8,959	栃木 Tochigi
群馬 Gunma	X	X	0	X	768,168	758,021	214	9,933	群馬 Gunma
埼玉 Saitama	4,755	4,751	0	4	2,277,430	2,236,321	842	40,267	埼玉 Saitama
新潟 Niigata	3,699	3,680	-	19	706,081	698,815	245	7,022	新潟 Niigata
長野 Nagano	X	X	0	X	712,108	703,721	161	8,226	長野 Nagano
局引受分 Amount handled by Regional Taxation Bureaus	83	1	5	76	63,946	10,492	3,725	49,730	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	16,416	16,303	5	108	6,167,584	6,020,508	5,860	141,216	計 Total
千葉 Chiba	11,012	10,984	1	27	2,514,216	2,431,156	1,158	81,903	千葉 Chiba
東京 Tokyo	X	X	3	X	39,091,593	38,781,467	5,420	304,706	東京 Tokyo
神奈川 Kanagawa	7,495	7,434	1	60	4,893,970	4,769,759	1,726	122,486	神奈川 Kanagawa
山梨 Yamanashi	409	408	-	1	294,073	287,078	135	6,861	山梨 Yamanashi
局引受分 Amount handled by Regional Taxation Bureaus	423	36	45	342	504,792	136,293	26,757	341,742	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	X	X	51	X	47,298,645	46,405,753	35,195	857,697	計 Total
富山 Toyama	10,794	10,790	-	4	496,613	488,739	34	7,840	富山 Toyama
石川 Ishikawa	508	507	-	1	499,881	491,073	76	8,731	石川 Ishikawa
福井 Fukui	445	445	-	0	302,023	298,081	43	3,898	福井 Fukui
局引受分 Amount handled by Regional Taxation Bureaus	6	0	2	4	12,081	6,174	352	5,555	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	11,753	11,742	2	9	1,310,598	1,284,067	506	26,024	計 Total
岐阜 Gifu	X	X	0	X	744,106	736,364	152	7,590	岐阜 Gifu
静岡 Shizuoka	X	X	0	X	1,409,063	1,391,184	283	17,597	静岡 Shizuoka
愛知 Aichi	54,823	54,819	0	4	5,577,569	5,504,735	702	72,132	愛知 Aichi
三重 Mie	1,203	1,201	0	2	856,668	829,992	211	26,465	三重 Mie
局引受分 Amount handled by Regional Taxation Bureaus	48	13	12	23	68,481	12,630	5,955	49,896	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	60,739	60,696	12	32	8,655,886	8,474,904	7,303	173,680	計 Total
滋賀 Shiga	832	831	0	1	424,290	418,929	108	5,253	滋賀 Shiga
京都 Kyoto	X	X	0	X	1,413,838	1,397,039	254	16,544	京都 Kyoto
大阪 Osaka	75,639	75,610	1	28	7,783,333	7,686,361	1,482	95,491	大阪 Osaka
兵庫 Hyogo	X	X	0	X	2,152,591	2,128,355	315	23,921	兵庫 Hyogo
奈良 Nara	796	795	0	0	319,348	314,899	69	4,381	奈良 Nara
和歌山 Wakayama	478	478	0	0	246,468	243,528	83	2,857	和歌山 Wakayama
局引受分 Amount handled by Regional Taxation Bureaus	153	19	9	125	98,385	23,167	5,023	70,195	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	83,113	82,943	10	160	12,438,254	12,212,278	7,333	218,643	計 Total
鳥取 Tottori	126	126	0	0	128,886	127,087	51	1,749	鳥取 Tottori
島根 Shimane	425	422	-	2	178,455	177,096	50	1,309	島根 Shimane
岡山 Okayama	X	X	-	X	877,218	853,001	226	23,991	岡山 Okayama
広島 Hiroshima	X	X	-	X	1,256,893	1,242,883	346	13,664	広島 Hiroshima
山口 Yamaguchi	1,147	1,146	0	1	592,322	581,516	105	10,701	山口 Yamaguchi
局引受分 Amount handled by Regional Taxation Bureaus	10	1	3	6	20,744	4,720	1,484	14,540	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	26,352	26,336	3	13	3,054,519	2,986,303	2,262	65,954	計 Total
徳島 Tokushima	513	512	-	1	218,873	216,818	36	2,019	徳島 Tokushima
香川 Kagawa	X	X	-	X	421,038	416,866	145	4,027	香川 Kagawa
愛媛 Ehime	X	X	-	X	617,964	604,685	85	13,194	愛媛 Ehime
高知 Kochi	485	480	-	5	173,020	170,601	55	2,364	高知 Kochi
局引受分 Amount handled by Regional Taxation Bureaus	2	1	0	1	7,911	1,265	1,227	5,418	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	12,375	12,366	0	9	1,438,805	1,410,235	1,547	27,022	計 Total
福岡 Fukuoka	41,022	41,020	0	1	2,217,465	2,188,701	486	28,279	福岡 Fukuoka
佐賀 Saga	X	X	-	X	209,602	206,759	42	2,802	佐賀 Saga
長崎 Nagasaki	X	X	-	X	292,255	288,126	90	4,039	長崎 Nagasaki
局引受分 Amount handled by Regional Taxation Bureaus	13	0	6	7	28,932	5,137	4,031	19,764	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	X	X	6	X	2,748,254	2,688,722	4,649	54,884	計 Total
熊本 Kumamoto	1,541	1,531	-	10	503,226	493,643	149	9,434	熊本 Kumamoto
大分 Oita	X	X	0	X	396,861	384,401	108	12,352	大分 Oita
宮崎 Miyazaki	2,254	2,253	0	1	293,205	288,814	103	4,288	宮崎 Miyazaki
鹿児島 Kagoshima	1,067	1,066	0	1	395,347	386,949	163	8,234	鹿児島 Kagoshima
局引受分 Amount handled by Regional Taxation Bureaus	12	4	3	4	13,315	2,046	1,509	9,760	局引受分 Amount handled by Regional Taxation Bureaus
計 Total	X	X	3	X	1,601,952	1,555,853	2,031	44,069	計 Total
沖縄 Okinawa	6,127	6,126	0	1	519,941	503,735	108	16,099	沖縄 Okinawa
局引受分 Amount handled by Regional Taxation Office	610	0	-	610	8,591	1,782	105	6,704	局引受分 Amount handled by Regional Taxation Office
計 Total	6,737	6,126	0	611	528,532	505,516	213	22,803	計 Total
全国計 Grand Total	1,316,574	1,314,710	103	1,761	89,846,321	88,013,548	72,673	1,760,100	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.

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		
	件 Case	百万円 Million yen		
申請及び許可等の状況 Statistics of application and permission, etc.	令和5年度許可未済 Unsettled permissions for FY2023	15	671	
	令和6年度申請 Applications for FY2024	50	8,855	
	更正減等 Reduction by correction, etc.	-	0	
	処 理	取下 Withdrawal	2	66
		却下 Dismissal	3	106
	許可 Permission	31	4,478	
	計 Subtotal	36	4,649	
	許可未済 Unsettled permissions	29	4,877	
	許可後の状況 Statistics after permission	令和5年度収納未済 Unsettled collections for FY2023	-	-
		許可取消等 Cancelled permissions, etc.	-	-
収納 Collection		31	4,478	
収納未済 Unsettled collection		-	-	
令和5年度引継未済 Unsettled handover for FY2023		-	-	
許可取消等 Cancelled permissions, etc.		-	-	
引継未済 Unsettled handover		31	4,481	
物納の撤回状況 Statistics of withdrawal of payment in kind	令和5年度承認未済 Unsettled approvals for FY2023	-	-	
	令和6年度申請 Applications for FY2024	-	-	
	取下 Withdrawal	-	-	
	却下 Dismissal	-	-	
	承認未済 Unsettled approvals	-	-	

調査対象等： 令和6年4月1日から令和7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, 2024 and March 31, 2025.

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	土地 Land	32 件 371 百万円
	建物 Building	6 件 11 百万円
	有価証券 Securities	70 件 4,096 百万円
	その他 Others	- 件 - 百万円
	計 Total	108 件 4,478 百万円

(注) 令和6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 FY2024.

(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
申請及び許可等の状況 Status of collection	外 Exc.	-	-	-	-	-	-	-
	令和5年度許可未済 Unsettled permissions for FY2023	273	14,014	96	164	-	-	369 14,178
	外 Exc.	-	-	-	-	-	-	-
	令和6年度申請 Applications for FY2024	1,197	57,338	169	482	2	77	1,368 57,896
	外 Exc.	-	-	-	-	-	-	-
	更正減等 Reduction by correction, etc.	2	3,157	-	-	-	-	2 3,157
	取下 Withdrawals	249	8,953	13	26	-	-	262 8,980
	却下 Dismissals	16	378	2	5	-	-	18 382
	許可 Permissions	832	34,701	140	226	1	76	973 35,002
	許可未済 Unsettled permissions	371	24,163	110	389	1	1	482 24,553
徴収状況 Determination for collection Statistics of collection	令和5年度以前許可分 For permissions made before FY2023	6,697	20,390	623	176	-	-	7,320 20,567
	令和6年度許可分 For permissions made during FY2024	411	8,365	173	66	1	1	585 8,432
	収納未済 Unsettled collection	411	201	248	59	-	-	659 261
延納現在額 (徴収決定未済) Current amount of postponed tax payment (Unsettled determination for collection)	5,215	107,849	314	403	1	75	5,530 108,327	

調査対象等：令和6年4月1日から令和7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) 「令和5年度許可未済」及び「令和6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, 2024 and March 31, 2025.

Note: The figures preceded by "Excluding" in the column "Unsettled permissions for FY2023" and "Applications for FY2024" 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.