17　国税徴収
National tax collection

(1)　令和７年度における国税の徴収決定済額は、98 兆 8,129 億円(前年度 89 兆 8,463 億円)で、前年度に比べて８兆 9,666 億円（伸び率 10.0%）増加している（第 28 表参照)。

The amount determined for collection of national tax in FY 2025 is 98,812.9 billion yen, which is 8,966.6 billion yen more (rate of increase: 10.0%) than the previous year (89,846.3 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

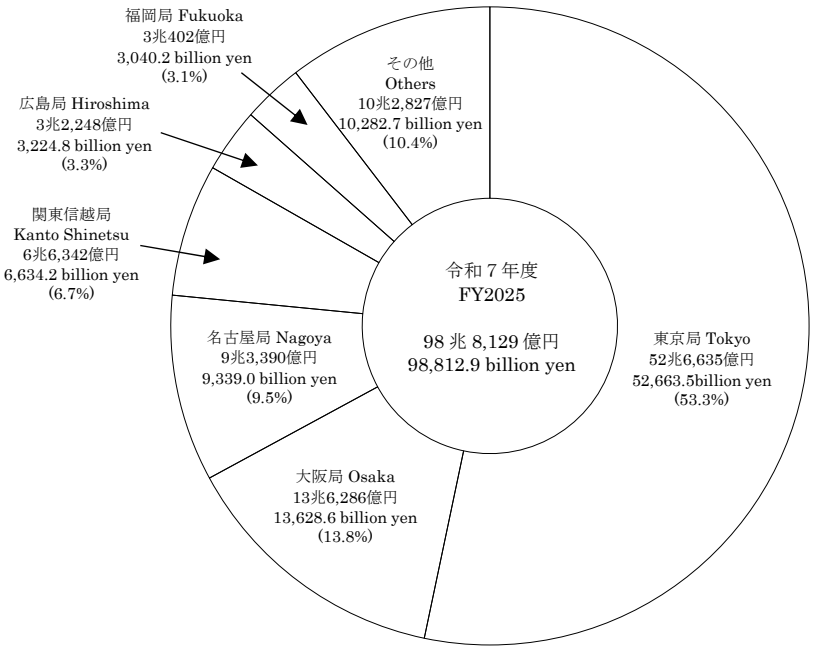
区分 Type		令和６年度 FY2024	構成比 Component ratio	令和７年度 FY2025	構成比 Component ratio	伸び率 Growth rate
		億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税	Withholding income tax	201,683	22.4	233,780	23.7	15.9
源泉所得税及復興特別所得税	Withholding Income Tax and Special Income Tax for Reconstruction					
申告所得税	Self-assessment income tax	51,316	5.7	54,239	5.5	5.7
申告所得税及復興特別所得税	Self-assessed Income Tax and Special Income Tax for Reconsutruction					
法人税	Corporation tax	202,289	22.5	235,077	23.8	16.2
相続税	Inheritance tax	38,125	4.2	41,760	4.2	9.5
消費税	Consumption tax	329,154	36.6	346,697	35.1	5.3
消費税及地方消費税	Consumption tax and local consumption tax					
酒税	Liquor tax	11,176	1.2	10,461	1.1	△ 6.4
揮発油税及地方道路税	Gasoline tax and local road tax	23,768	2.6	20,861	2.1	△ 12.2
揮発油税及地方揮発油税	Gasoline tax and local gasoline tax					
その他	Others	40,953	4.6	45,255	4.6	10.5
計	Total	898,463	100.0	988,129	100.0	10.0

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 52 兆 6,635 億円（構成比 53.3%)、大阪国税局 13 兆 6,286 億円（13.8%)、名古屋国税局９兆 3,390 億円（9.5%)、関東信越国税局６兆 6,342 億円（6.7%）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, 52,663.5 billion yen (component ratio: 53.3%); Osaka, 13,628.6 billion yen (13.8 %); Nagoya, 9,339.0 billion yen (9.5 %); Kanto Shinetsu, 6,634.2 billion yen (6.7 %) (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



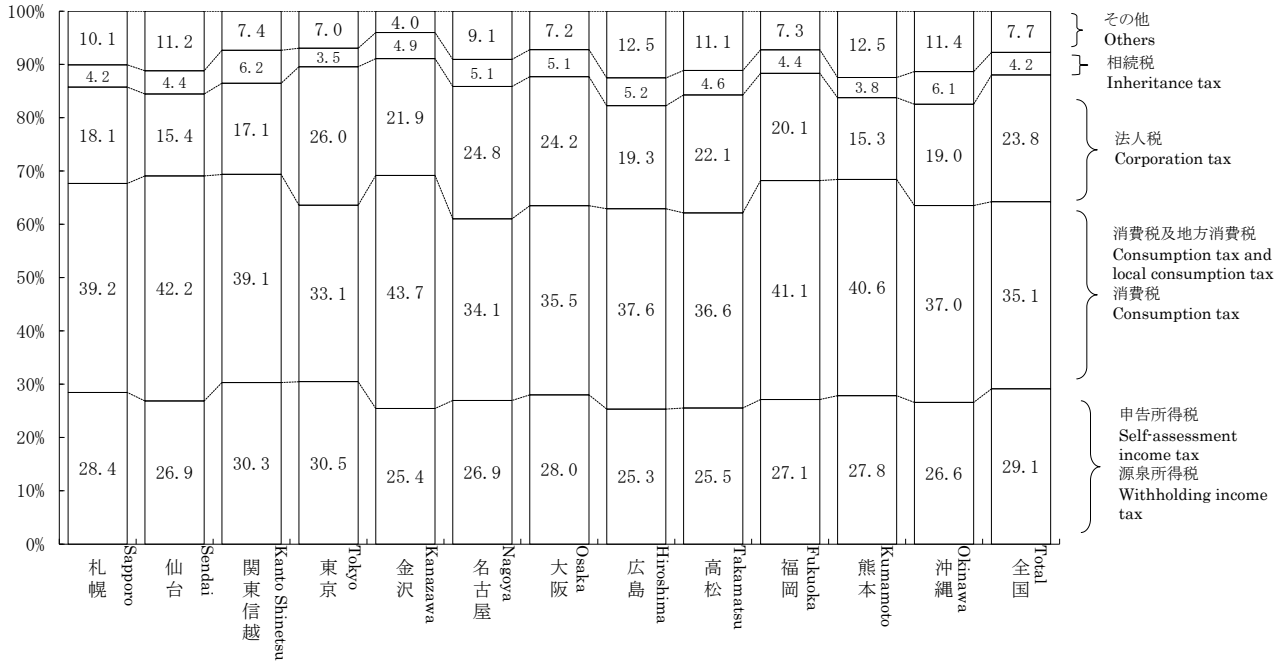
統計表：17－１　国税徴収状況(2)国税局別の徴収決定済額
Statistical tables: 17-1 Statistics of National Tax Collection (2) Amount determined for collection by Regional Taxation Bureaus

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.

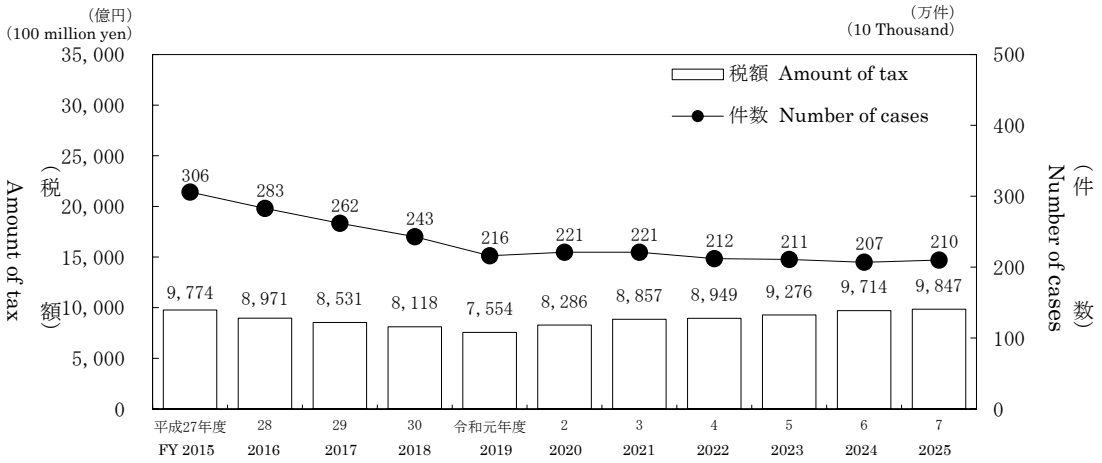
2 Self-assessment income tax and Withholding income tax includes Special Income Tax for Reconstruction.

18　国税滞納
National tax delinquency

(1)　令和７年度末における国税の整理中の滞納の件数及び税額は、209.６万件（前年度 207.２万件）9,847 億円（同 9,714 億円）であり、前年度に比べ件数は 2.４万件（伸び率 1.２%）増加しており、税額は 133 億円（同 1.４%）増加している（第 31 図参照）。

As of the end of FY 2025, the number of tax delinquencies in processing is 2,096 thousand (for the previous fiscal year, 2,072 thousand) and the amount of arrears is 984.7 billion yen (971.4 billion yen). Compared to the previous year, they increased by 24 thousand (rate of increase: 1.2%), and increased by 13.3 billion yen (1.4 %) 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



（注）地方消費税は含まない。
Note: Excluding local consumption tax.

(2)　令和７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 3,893 億円（前年度 3,956 億円）、申告所得税 2,845 億円（同 2,708 億円）、法人税 1,380 億円（同 1,318 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, 389.3 billion yen (for the previous fiscal year 395.6 billion yen); Self-assessment income tax, 284.5 billion yen (270.8 billion yen); corporation tax, 138.0 billion yen (131.8 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６年度 FY2024		令和７年度 FY2025		
	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	262	1,129	244	1,104	△ 2.3
申告所得税 Self-assessment income tax	749	2,708	762	2,845	5.1
法人税 Corporation tax	106	1,318	107	1,380	4.7
相続税 Inheritance tax	9	499	9	506	1.5
消費税 Consumption tax	877	3,956	902	3,893	△ 1.6
その他 Others	69	105	72	120	14.2
合　計 Grand total	**2,072**	**9,714**	**2,096**	**9,847**	**1.4**

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）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.