17～19　徴収関係各表

統計表を見る方のために

1　利用上の注意

この章は、令和７年度の国税の徴収、滞納等の事績を示したものである。

徴収関係各表の掲載内容は、次のとおりである。

(1)　国税徴収

イ　国税徴収

令和７年度の国税の徴収決定済額、収納済額、収納未済額等の状況を示す。

ロ　物　　納

令和７年度の相続税の物納について、申請、許可、収納等の状況を示す。

ハ　年賦延納

令和７年度の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、許可未済等の状況を示す。

(2)　国税滞納

令和７年度の滞納の繰越、新規発生、処理等の状況を示す。

(3)　還付金

令和７年度の還付金（過誤納金を含む。）の支払決定済額の状況を示す。

2　計数間の関係

(1)　国税徴収

イ　国税徴収

徴収決定済額	−[	収納済額	+	不納欠損額	]=	収納未済額

ロ　物　　納

①[	前年度許可未済額	+	本年度申請額	]−[	取下、却下等額	+	許可額	]=	許可未済額

②[	許可額　（本書）	+	前年度収納未済額	]−	収納済額（本書）	=	収納未済額

③[	前年度引継未済額	+	収納済額	]−	引継額	=	引継未済額

ハ　年賦延納

[	前年度許可未済額	+	本年度申請額	]−[	取下、却下等額	+	許可額	]=	許可未済額

(2)　国税滞納

期首滞納額	+	新規発生滞納額	−	整理済滞納額	=	整理中の滞納額

17～19　Tables Related to Collections

For the people who use the statistical tables

1 Notes on use

This section shows the statistics of collection and delinquency, etc. for national tax between April 1, 2025 and March 31, 2026.

Contents of each table related to collection are as follows.

(1) National tax collection

A: National tax collection

Statistics of amount determined for collection, amount collected, amount of unsettled collection, etc. for national tax for FY2025 are shown.

B: Payment in kind

With respect to the payment in kind of inheritance tax for FY2025, statistics of application, permission, receiving, etc. are shown.

C: Postponement of annual payment

With respect to the postponement of annual payment of inheritance tax and gift tax and the postponement of payment of income tax according to Income Tax Law, Sec.132 for FY2025, statistics of application, permission, unsettled permission, etc. are shown.

(2) National tax delinquency

Statistics of carried-over delinquency, newly accrued delinquency, procedure, etc. for FY2025 are shown.

(3) Refunds

Statistics of amount determined for payment of refunds(including refunds of overpayment) for FY2025 are shown.

2 Relations among figures

(1) National tax collection

A: National tax collection

Amount determined for collection −[Amount collected + Amount of loss through non-payment]= Amount of unsettled collection

B: Payment in kind

① [Amount of unsettled permission the previous fiscal year + Amount applied for the current fiscal year]−[Amount of withdrawal, dismissal, etc. + Amount permitted]= Amount of unsettled permission

② [Amount permitted (without"Excluding") + Amount of unsettled collection for the previous fiscal year]− Amount collected (without"Excluding") = Amount of unsettled collection

③ [Amount of handover unsettled for the previous fiscal year + Amount collected]− Amount of handover = Amount of handover unsettled

C: Postponement of annual payment

[Amount of unsettled permission for the previous fiscal year + Amount applied for the current fiscal year]−[Amount of withdrawal, dismissal, etc. + Amount permitted]= Amount of unsettled permission

(2) National tax delinquency

Beginning amount of delinquency + Amount of newly accrued − Amount of delinquency processed = Amount of delinquency in processing