

1 - 2 国民所得に対する租税負担率  
Ratio of Tax Burden to National Income

(1) 租税負担率の累年比較

Yearly Composition of Ratio of Tax Burden

| 年 度<br>Fiscal Year | 国民所得<br>National Income | 租 税 負 担 額<br>Amount of Tax Burden |                       |   | 負 担 率<br>Ratio of Tax Burden |  | 1人当たり<br>国民所得<br>National Income<br>per Capita | 1人当たり租税負担額<br>Amount of Tax Burden per<br>Capita |   | 人 口<br>Population |
|--------------------|-------------------------|-----------------------------------|-----------------------|---|------------------------------|--|--|--|---|-------------------|
|                    |                         | 国 税<br>National Tax               | 地方税<br>Local Tax      | 国 税、<br>地方税計<br>Total of<br>National Tax<br>and Local Tax | 国 税<br>National<br>Tax       | 国 税、<br>地方税計<br>Total of<br>National Tax<br>and Local<br>Tax |  | 国 税<br>National Tax                              | 国 税、<br>地方税計<br>Total of<br>National Tax<br>and Local Tax |                   |
|                    | 億円<br>100 million yen   | 億円<br>100 million yen             | 億円<br>100 million yen | 億円<br>100 million yen                                     | %                            | %  | 円<br>Yen                                       | 円<br>Yen   | 円<br>Yen  | 万人<br>10 thousand |
| 平成元 FY 1989        | 3,221,436               | 571,361                           | 317,951               | 889,312   | 17.7                         | 27.6   | 2,616,288                                      | 464,031  | 722,255   | 12,313            |
| 2 1990             | 3,509,874               | 627,798                           | 334,504               | 962,302   | 17.9                         | 27.4   | 2,840,853                                      | 508,133  | 778,877   | 12,355            |
| 3 1991             | 3,718,611               | 632,110                           | 350,727               | 982,837   | 17.0                         | 26.4   | 2,999,364                                      | 509,848  | 792,738   | 12,398            |
| 4 1992             | 3,713,294               | 573,964                           | 345,683               | 919,647   | 15.5                         | 24.8   | 2,985,683                                      | 461,497  | 739,444   | 12,437            |
| 5 1993             | 3,711,608               | 571,142                           | 335,913               | 907,055   | 15.4                         | 24.4   | 2,976,669                                      | 458,050  | 727,448   | 12,469            |
| 6 1994             | 3,745,463               | 540,007                           | 325,391               | 865,398   | 14.4                         | 23.1   | 2,996,850                                      | 432,075  | 692,429   | 12,498            |
| 7 1995             | 3,788,057               | 549,630                           | 336,750               | 886,380   | 14.5                         | 23.4   | 3,021,743                                      | 438,441  | 707,068   | 12,536            |
| 8 1996             | 3,886,361               | 552,261                           | 350,937               | 903,198   | 14.2                         | 23.2   | 3,089,808                                      | 439,069  | 718,078   | 12,578            |
| 9 1997             | 3,918,579               | 556,007                           | 361,555               | 917,562   | 14.2                         | 23.4   | 3,107,271                                      | 440,890  | 727,589   | 12,611            |
| 10 1998            | 3,820,384               | 511,977                           | 359,222               | 871,199   | 13.4                         | 22.8   | 3,021,739                                      | 404,949  | 689,076   | 12,643            |
| 11 1999            | 3,829,620               | 492,139                           | 350,261               | 842,400   | 12.9                         | 22.0   | 3,023,305                                      | 388,521  | 665,035   | 12,667            |

資料：財務省主税局調

(注) 1 国民所得は、内閣府の「国民経済計算(新SNA)」による実績値である。

2 人口は毎月全国推計人口(総務省)の年度平均である。

Source: Tax Bureau, Ministry of Finance

Note: 1 Figures for national income are actual amounts computed on the bases of "National Economic Accounting (New System of National Accounts : New SNA) by Cabinet Office.

2 Figures for population are averages for the fiscal year derived from "Monthly Estimate of National Population" (Management and Coordination Agency).

## (2) 租税負担率の国際比較

International Comparison of Ratio of Tax Burden

| 国名<br>Name of the country | 国民所得<br>National Income                 | 租税負担額<br>Amount of Tax Burden           |  |  | 負担率<br>Ratio of Tax Burden |  | 1人当たり<br>国民所得<br>National Income<br>per Capita | 1人当たり租税負担額<br>Amount of Tax Burden per Capita |   |                             | 人口<br>Population |
|---------------------------|---|---|--|--|----------------------------|--|--|---|---|-----------------------------|------------------|
|                           |   | 国税<br>National Tax                      | 地方税<br>Local Tax                       | 国税、<br>地方税計<br>Total of National<br>Tax and Local<br>Tax | 国税<br>National<br>Tax      | 国税、<br>地方税計<br>Total of<br>National Tax<br>and Local Tax |  | 国税<br>National Tax                            | 国税、<br>地方税計<br>Total of National<br>Tax and Local Tax |                             |                  |
| アメリカ<br>U.S.A             | 億ドル<br>100 million<br>dollars<br>70,893 | 億ドル<br>100 million<br>dollars<br>11,174 | 億ドル<br>100 million<br>dollars<br>7,737 | 億ドル<br>100 million<br>dollars<br>18,911                  | %<br>15.8                  | %<br>26.7  | ドル<br>Dollars<br>26,202<br>(3,118,076)         | ドル<br>Dollars<br>4,130<br>(491,472)           | ドル<br>Dollars<br>7,050<br>(838,973)                   | 万人<br>10 thousand<br>27,056 |                  |
| イギリス<br>U.K.              | 百万ポンド<br>Million pounds<br>650,179      | 百万ポンド<br>Million pounds<br>247,648      | 百万ポンド<br>Million pounds<br>12,113      | 百万ポンド<br>Million pounds<br>259,761                       | 38.1                       | 40.0   | ポンド<br>Pounds<br>11,086<br>(2,161,720)         | ポンド<br>Pounds<br>4,222<br>(823,382)           | ポンド<br>Pounds<br>4,669<br>(910,541)                   | 5,865                       |                  |
| ドイツ<br>Germany            | 億マルク<br>100 million<br>marcs<br>28,094  | 百万マルク<br>Million marcs<br>716,169       | 百万マルク<br>Million marcs<br>110,357      | 百万マルク<br>Million marcs<br>826,526                        | 25.5                       | 29.4   | マルク<br>Marcs<br>34,252<br>(2,294,893)          | マルク<br>Marcs<br>8,732<br>(585,020)            | マルク<br>Marcs<br>10,077<br>(675,168)                   | 8,202                       |                  |
| フランス<br>France            | 億フラン<br>100 million<br>francs<br>62,418 | 億フラン<br>100 million<br>francs<br>20,585 | 億フラン<br>100 million<br>francs<br>4,018 | 億フラン<br>100 million<br>francs<br>24,603                  | 33.0                       | 39.4   | フラン<br>Francs<br>106,062<br>(2,439,434)        | フラン<br>Francs<br>34,979<br>(804,511)          | フラン<br>Francs<br>44,140<br>(1,015,209)                | 5,885                       |                  |
| イタリア<br>Italy             | 十億リラ<br>Billion liras<br>1,470,071      | 十億リラ<br>Billion liras<br>516,559        | 十億リラ<br>Billion liras<br>103,606       | 十億リラ<br>Billion liras<br>620,165                         | 35.1                       | 42.2   | リラ<br>Liras<br>25,526,498<br>(1,786,855)       | リラ<br>Liras<br>8,969,595<br>(627,872)         | リラ<br>Liras<br>11,557,305<br>(809,011)                | 5,759                       |                  |

資料：財務省主税局調

(注) 1 各国とも平成10年分(年度)である。

2 ( )内は日本円に換算したものである。

Source: Tax Bureau, Ministry of Finance

Note: 1 Figures for 1998 (FY) are shown for each country.

2 Figures in the brackets are converted ones into yen.

1 - 3 徴税コストの累計比較  
Computation of Annual Cost of Collection

| 年 度<br>Fiscal Year |         | 国税の百円当たりの徴税コスト<br>Cost of Collection of National Tax per 100 yen | 地方税の百円当たりの徴税コスト<br>Cost of Collection of Local Tax per 100 yen |
|--------------------|---------|--|--|
|                    |         | 円<br>Yen   | 円<br>Yen   |
| 平成元                | FY 1989 | 0.95   | 2.35   |
| 2                  | 1990    | 0.90   | 2.38   |
| 3                  | 1991    | 0.93   | 2.38   |
| 4                  | 1992    | 1.06   | 2.62   |
| 5                  | 1993    | 1.10   | 2.71   |
| 6                  | 1994    | 1.23   | 2.80   |
| 7                  | 1995    | 1.26   | 2.87   |
| 8                  | 1996    | 1.30   | 2.76   |
| 9                  | 1997    | 1.28   | 2.64   |
| 10                 | 1998    | 1.44   | 2.72   |
| 11                 | 1999    | 1.50   | 2.75   |

資料：会計課・総務省調

Source: Accounting Division, Ministry of Public Management, Home Affairs, Post and Telecommunications