

1 総括

Overview

1 - 1 租税及び印紙収入 Tax and Stamp duty Revenues

(1) 租税及び印紙収入決算額調べ
Survey of the Amount settled of Tax and Stamp duty Revenues

区 分 Type	徴収決定済額 Amount determined for collection			収納済額 Collected amount	不納欠損額 Loss through non-payment	収納未済額 Amount in arrears	
	本年度発生分 Accrual in current fiscal year	前年度分繰越等 Amount carried forward from the previous fiscal year, etc.	計 Total				
平成3年度 FY1991	63,884,680	2,337,934	66,222,614	61,484,417	40,274	4,697,923	
4 1992	59,348,889	3,242,022	62,590,911	56,579,368	42,966	5,968,576	
5 1993	57,469,184	4,307,720	61,776,904	55,719,123	74,097	5,983,685	
6 1994	53,367,025	4,320,364	57,687,389	52,098,189	85,946	5,503,255	
7 1995	53,732,993	4,353,471	58,086,464	52,771,103	102,540	5,212,821	
8 1996	53,100,785	4,308,161	57,408,946	52,298,491	153,261	4,957,194	
9 1997	56,591,184	4,215,295	60,806,479	55,475,793	213,902	5,116,784	
10 1998	53,125,781	4,521,434	57,647,215	52,378,251	235,919	5,033,046	
11 1999	51,580,641	4,458,292	56,038,933	50,885,274	223,966	4,929,692	
12 2000	54,415,992	4,391,425	58,807,417	53,917,076	265,307	4,625,034	
13 2001	51,472,420	4,136,261	55,608,680	50,966,290	316,313	4,326,078	
所得税 Income tax	源泉分 Withholding tax	16,404,381	523,788	16,928,168	16,379,908	72,618	475,643
	申告分 Self-assessed tax	2,924,348	755,512	3,679,860	2,911,642	75,058	693,160
	計 Subtotal	19,328,729	1,279,300	20,608,028	19,291,550	147,676	1,168,803
法人税 Corporation tax	11,024,566	518,280	11,542,847	11,010,241	76,146	456,460	
相続税 Inheritance tax	2,150,592	1,094,697	3,245,289	1,718,708	22,662	1,503,919	
地価税 Land value tax	0	16,003	16,003	783	3,244	11,976	
消費税 Consumption tax	1,788	155,203	156,991	16,830	28,339	111,823	
消費税及地方消費税 Consumption tax and local consumption tax	12,462,681	800,592	13,263,273	12,423,821	37,130	802,322	
(消費税分) Consumption tax	-	-	-	9,946,785	-	-	
(地方消費税分) Local consumption tax	-	-	-	2,477,036	-	-	
酒税 Liquor tax	1,709,337	2,383	1,711,720	1,709,101	287	2,332	
たばこ税 Tobacco tax	638,277	67	638,344	638,282	56	7	
揮発油税 Gasoline tax	2,094,079	238,333	2,332,411	2,094,446	0	237,965	
石油ガス税 Liquefied petroleum gas tax	13,935	420	14,355	13,959	1	395	
航空機燃料税 Aviation fuel tax	88,370	111	88,482	88,350	0	131	
石油税 Petroleum tax	2,624	80	2,704	2,650	0	54	
取引所税 Bourse tax	-	-	-	-	-	-	
有価証券取引税 Securities transaction tax	1	63	64	1	0	63	
自動車重量税 Motor vehicle tonnage tax	0	0	0	0	0	0	
関税 Custom duty	-	-	-	-	-	-	
とん税 Tonnage tax	-	-	-	-	-	-	
日本銀行券発行税 Bank of Japan note issue tax	-	-	-	-	-	-	
その他 Others	6	3,536	3,542	196	567	2,779	
印紙収入 Stamp duty revenue	351,266	1,231	352,497	351,142	187	1,168	
一般会計分計 Total for General Account	49,866,251	4,110,299	53,976,551	49,360,061	316,295	4,300,195	
地方道路税(特) Local road tax (for special account: SA)	300,480	25,501	325,980	300,519	0	25,461	
石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA)	13,935	420	14,355	13,959	1	395	
航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA)	16,067	20	16,088	16,064	0	24	
自動車重量税(譲与分)(特) Motor vehicle tonnage tax (transferred) (SA)	0	0	0	0	0	0	
特別とん税(特) Special tonnage tax (transferred) (SA)	-	-	-	-	-	-	
原油等関税(特) Crude oil custom duty, etc.(SA)	-	-	-	-	-	-	
電源開発促進税(特) Promotion of power-resources development tax (SA)	368,621	0	368,621	368,621	0	0	
揮発油税(特) Gasoline tax (SA)	714,252	0	714,252	714,252	0	0	
たばこ特別税(特) Special tobacco surtax (SA)	192,813	20	192,833	192,814	17	2	
総計 Total	51,472,420	4,136,261	55,608,680	50,966,290	316,313	4,326,078	

調査期間：平成13年4月1日から平成14年3月31日

(注) 1 「徴収決定済額」の「前年度分繰越等」欄は、前年度分の収納未済額のほか、過年度に係る延納許可の取消等、延滞税の発生、減額更正等による徴収決定済額の異動を含んだものである。

2 記号は、「区分」欄の「消費税及地方消費税」の内、「消費税」分を含んだものである。

3 「区分」欄の「地方道路税(特)」以下は、特別会計分である。

4 上記欄以外の「一般会計」と「特別会計」の計数は、便宜上各税目の合計額を按分したものである。

(単位：百万円、%)
(In millions of yen, %)

還付金支払 決定済額 Amount determined for payment of refund	収納未済 額割合 Ratio of loss through non- payment	国税庁分歳入 決算額 Amount settled of NTA revenue	税関分・郵政事 業庁分 歳入決定額 Amount settled of Customhouse and Postal Services Agency	租税及び印紙収 入決算額 Amount settled of Tax and Stamp duty revenues	国税庁決 算額の割 合 Ratio of Amount settled of NTA revenue	区 Type	分
/	/			(+)	/		
3,619,686	7.1	57,864,731	5,346,299	63,211,030	91.5	平成3年度	FY 1991
4,162,391	9.5	52,416,978	4,979,471	57,396,449	91.3	4	1992
3,468,832	9.7	52,250,291	4,863,904	57,114,195	91.5	5	1993
3,350,148	9.5	48,748,041	5,252,650	54,000,691	90.3	6	1994
3,409,609	9.0	49,361,494	5,601,497	54,962,991	89.8	7	1995
3,017,022	8.6	49,281,469	5,944,594	55,226,063	89.8	8	1996
3,995,126	8.4	49,668,975	5,931,757	55,600,734	89.3	9	1997
4,789,261	8.7	45,601,799	5,595,940	51,197,738	89.1	10	1998
5,054,405	8.8	43,644,143	5,569,718	49,213,861	88.7	11	1999
4,997,014	7.9	46,919,391	5,801,478	52,720,869	89.0	12	2000
4,745,717	7.8	44,214,849	5,753,597	49,968,445	88.5	13	2001
1,349,774	2.8	15,030,134	-	15,030,134	100.0	源泉分	Withholding tax
135,264	18.8	2,776,378	-	2,776,378	100.0	申告分	Self-assessed tax
1,485,038	5.7	17,806,512	-	17,806,512	100.0	計	Subtotal
752,450	4.0	10,257,791	-	10,257,791	100.0	法人	Corporation tax
44,236	46.3	1,674,472	-	1,674,472	100.0	相続	Inheritance tax
16	74.8	767	-	767	100.0	地価	Land value tax
523	71.2	8,037,084	1,729,986	9,767,070	82.3	消費	Consumption tax
2,397,318	6.0	-	-	-	-	消費税及地方消費	Consumption tax and local consumption tax
1,926,007	-	-	-	-	-	(消費税分)	Consumption tax
471,312	-	-	-	-	-	(地方消費税分)	Local consumption tax
609	0.1	1,708,493	56,870	1,765,363	96.8	酒	Liquor tax
575	0.0	637,707	223,732	861,438	74.0	たばこ	Tobacco tax
1	10.2	2,094,446	3,657	2,098,103	99.8	揮発油	Gasoline tax
6	2.8	13,953	-	13,953	100.0	石油ガス	Liquefied petroleum gas tax
11	0.1	88,339	-	88,339	100.0	航空機燃料	Aviation fuel tax
60,179	2.0	57,528	529,337	471,808	-	石油	Petroleum tax
-	-	-	-	-	-	取引所	Bourse tax
2	97.7	0	-	0	0.0	有価証券取引	Securities transaction tax
2	-	2	853,602	853,600	-	自動車重量	Motor vehicle tonnage tax
-	-	-	851,838	851,838	-	関	Custom duty
-	-	-	8,557	8,557	-	とん	Tonnage tax
-	-	-	-	-	-	日本銀行券発行	Bank of Japan note issue tax
473	78.5	277	-	277	-	その他	Others
4,097	0.3	347,044	1,081,728	1,428,773	24.3	印紙	Stamp duty revenue
4,745,535	8.0	42,608,802	5,339,307	47,948,108	88.9	一般会計分計	Total for General Account
0	7.8	300,519	526	301,045	99.8	地方道路税(特)	Local road tax (for special account: SA)
6	2.8	13,953	-	13,953	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
2	0.1	16,062	-	16,062	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
1	27.2	1	284,534	284,533	-	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
-	-	0	10,696	10,696	-	特別とん税(特)	Special tonnage tax (transferred) (SA)
-	-	0	49,740	49,740	-	原油等関税(特)	Crude oil custom duty, etc. (SA)
0	0.0	368,620	-	368,620	100.0	電源開発促進税(特)	Promotion of power-resources development tax (SA)
0	0.0	714,252	1,248	715,500	99.8	揮発油税(特)	Gasoline tax (SA)
174	0.0	192,641	67,545	260,185	74.0	たばこ特別	Special tobacco surtax (SA)
4,745,717	7.8	44,214,849	5,753,597	49,968,445	88.5	総計	Total

Period covered by Survey: From April 1, 2001 to March 31, 2002

Note: 1 "Amount carried forward from the previous fiscal year, etc." in the column of "Amount determined collection" includes the changes of Amount determined for collection for the past fiscal years due to canceling approval of postponing of tax payment, accrued delinquent tax, correction for reduction, etc. other than amount in arrears for the previous fiscal year.

2 # shows the amount including consumption tax in the column "Consumption tax and Local consumption tax".

3 "SA" in the column "Local road tax (SA)" and others shows Special Account revenue.

4 Figures of "General Account" and "Special Account" except for the column of are computed proportionally from the total of each tax item for the convenience.

(2) 決算額（一般会計分）の累年比較

Yearly Composition of Amount settled (for General Account Revenue)

税目 Tax Items	平成3年度 FY1991		4 FY1992		5 FY1993		6 FY1994		7 FY1995	
	決算額 Amount settled	構成比 Component ratio	決算額 Amount settled	構成比 Component ratio	決算額 Amount settled	構成比 Component ratio	決算額 Amount settled	構成比 Component ratio	決算額 Amount settled	構成比 Component ratio
源泉分	19,571,050	32.7	18,472,834	33.9	18,906,026	34.9	16,714,251	32.8	15,725,941	30.3
申告分	7,178,270	12.0	4,758,532	8.7	4,780,464	8.8	3,703,270	7.3	3,789,130	7.3
税計	26,749,320	44.7	23,231,366	42.7	23,686,490	43.8	20,417,521	40.0	19,515,071	37.6
法人税	16,595,118	27.7	13,713,602	25.2	12,137,889	22.4	12,363,141	24.2	13,735,405	26.5
法人特別税	-	-	318,428	0.6	286,145	0.5	17,784	0.0	4,365	0.0
相続税	2,582,963	4.3	2,746,194	5.0	2,937,653	5.4	2,669,889	5.2	2,690,282	5.2
地価税	-	-	520,112	1.0	605,349	1.1	486,983	1.0	406,342	0.7
消費税	4,976,284	8.3	5,240,949	9.6	5,586,469	10.3	5,631,529	11.0	5,790,075	11.1
酒税	1,974,240	3.3	1,960,961	3.6	1,952,386	3.6	2,112,727	4.1	2,060,989	3.9
たばこ税	1,015,689	1.7	1,019,946	1.9	1,029,790	1.9	1,039,817	2.0	1,042,003	2.0
砂糖消費税	0	0.0	0	0.0	0	0.0	-	-	-	-
揮発油税	1,537,457	2.6	1,563,072	2.9	1,626,813	3.0	1,813,340	3.6	1,865,077	3.6
石油ガス税	15,413	0.0	15,221	0.0	15,096	0.0	15,403	0.0	15,284	0.0
航空機燃料税	68,963	0.1	72,876	0.1	76,786	0.1	81,617	0.2	85,513	0.2
石油税	488,314	0.8	505,384	0.9	490,677	0.9	524,318	1.1	513,092	1.0
物品税	1,579	0.0	789	0.0	602	0.0	344	0.0	304	0.0
トランプ類税	2	0.0	2	0.0	1	0.0	-	-	-	-
取引所税	38,782	0.1	35,888	0.1	44,412	0.1	41,330	0.1	43,761	0.1
有価証券取引税	442,986	0.7	312,521	0.6	455,056	0.8	390,507	0.7	479,103	1.0
通行税	0	0.0	0	0.0	0	0.0	-	-	-	-
入場税	3	0.0	1	0.0	1	0.0	1	0.0	0	0.0
自動車重量税	651,942	1.1	693,042	1.3	701,250	1.3	754,298	1.5	783,650	1.5
関税	923,419	1.5	915,450	1.7	880,890	1.6	907,547	1.8	950,038	1.8
とん税	9,114	0.0	8,873	0.0	8,630	0.0	8,726	0.0	8,707	0.0
その他	0	0.0	55	0.0	4,687	0.0	1,350	0.0	399	0.0
印紙収入	1,748,797	2.9	1,570,592	2.9	1,599,103	3.0	1,751,861	3.4	1,941,316	3.7
合計	59,820,384	100.0	54,445,324	100.0	54,126,174	100.0	51,030,033	100.0	51,930,778	100.0

(注) 1 この表は、「(1)租税及び印紙収入決算額調べ」の「租税及び印紙収入決算額」欄の一般会計分の累年比較を示したものである。

2 平成8年度以降の法人特別税、砂糖消費税、物品税、トランプ類税、通行税及び入場税は、その他に含めた。

3 平成11年度以降の取引所税及び有価証券取引税は、その他に含めた。

1 Income tax(withholding tax,self-assessed tax, Total)

2 Corporation tax

3 Special corporation tax

4 Inheritance tax

5 Land value tax

6 Consumption tax

7 Liquor tax

8 Tobacco excise tax

9 Sugar excise tax

10 Gasoline tax

11 Liquefied petroleum gas tax

12 Aviation fuel tax

13 Petroleum tax

14 Excise tax

15 Playing cards tax

16 Bourse tax

17 Securities transaction tax

18 Travel tax

19 Admission tax

20 Motor vehicle tonnage tax

21 Custom duty

22 Tonnage tax

23 Others

24 Stamp revenue

25 Total

(単位：百万円、%)
(In millions of yen, %)

8 FY1996		9 FY1997		10 FY1998		11 FY1999		12 FY2000		13 FY2001		税 目 Tax Items
決 算 額 Amount settled	構 成 比 Component ratio	決 算 額 Amount settled	構 成 比 Component ratio	決 算 額 Amount settled	構 成 比 Component ratio	決 算 額 Amount settled	構 成 比 Component ratio	決 算 額 Amount settled	構 成 比 Component ratio	決 算 額 Amount settled	構 成 比 Component ratio	
15,020,958	28.8	15,402,987	28.6	13,765,760	27.8	12,618,587	26.7	15,878,457	31.3	15,030,134	31.3	源 泉 分
3,943,961	7.5	3,779,748	7.0	3,230,352	6.5	2,828,243	6.0	2,910,448	5.7	2,776,378	5.8	申 告 分
18,964,919	36.4	19,182,735	35.6	16,996,112	34.4	15,446,830	32.7	18,788,905	37.0	17,806,512	37.1	所 得 税 計
14,483,327	27.8	13,475,426	25.0	11,423,194	23.1	10,795,085	22.9	11,747,194	23.2	10,257,791	21.4	法 人 税
-	-	-	-	-	-	-	-	-	-	-	-	- 法人特別税
2,419,865	4.7	2,412,872	4.5	1,915,579	3.9	1,885,339	4.0	1,782,208	3.5	1,674,472	3.5	相 続 税
177,238	0.3	160,078	0.3	3,891	0.0	1,689	0.0	853	0.0	767	0.0	地 価 税
6,056,759	11.7	9,304,697	17.2	10,074,383	20.4	10,447,079	22.1	9,822,141	19.4	9,767,070	20.4	消 費 税
2,070,689	3.9	1,961,868	3.6	1,898,294	3.8	1,871,735	4.0	1,816,440	3.6	1,765,363	3.7	酒 税
1,079,814	2.1	1,017,617	1.9	1,046,172	2.1	905,000	1.9	875,509	1.7	861,438	1.8	た ば こ 税
-	-	-	-	-	-	-	-	-	-	-	-	- 砂糖消費税
1,915,238	3.7	1,926,065	3.6	1,998,244	4.0	2,070,652	4.4	2,075,186	4.1	2,098,103	4.4	揮 発 油 税
14,986	0.0	14,656	0.0	14,446	0.0	14,359	0.0	14,164	0.0	13,953	0.0	石 油 ガ ス 税
87,814	0.2	87,942	0.2	90,092	0.2	87,239	0.2	88,041	0.2	88,339	0.2	航 空 機 燃 料 税
525,198	1.1	496,721	0.9	476,657	1.0	485,895	1.0	488,960	1.0	471,808	1.0	石 油 税
-	-	-	-	-	-	-	-	-	-	-	-	- 物 品 税
-	-	-	-	-	-	-	-	-	-	-	-	- トランプ類税
41,980	0.1	39,740	0.1	19,024	0.0	-	-	-	-	-	-	- 取 引 所 税
391,488	0.7	403,627	0.7	172,616	0.3	-	-	-	-	-	-	- 有 価 証 券 取 引 税
-	-	-	-	-	-	-	-	-	-	-	-	- 通 行 税
-	-	-	-	-	-	-	-	-	-	-	-	- 入 場 税
826,074	1.6	812,841	1.5	816,528	1.7	843,115	1.8	850,669	1.7	853,600	1.8	自 動 車 重 量 税
1,023,983	2.0	952,920	1.8	868,688	1.8	810,150	1.7	821,451	1.6	851,838	1.8	関 税
8,790	0.0	9,206	0.0	8,557	0.0	8,705	0.0	8,843	0.0	8,557	0.0	と ん 税
2,596	0.0	1,393	0.0	963	0.0	119	0.0	133	0.0	277	-	- そ の 他
1,969,346	3.8	1,681,076	3.1	1,608,442	3.3	1,561,493	3.3	1,531,799	3.0	1,428,773	3.0	印 紙 収 入
52,060,104	100.0	53,941,481	100.0	49,431,880	100.0	47,234,484	100.0	50,712,497	100.0	47,948,108	100.0	合 計

Note:1 This table shows yearly comparison of the part for general account revenues in the column of "Amount settled of Tax and Stamp revenues" of "Survey of the Amount settled of Tax and Stamp Revenues".

2 Special corporation tax, Sugar excise tax, Excise tax, Playing cards tax, Travel tax, and Admission tax after FY 1996 are included in "Others".

3 Bourse tax and Securities transaction tax in and after fiscal 1999 are included in 23 "Others".

(3) 国税収入構成（直接税・間接税等）の累年比較

Yearly Composition of National Revenue (Direct tax, Indirect tax)

年度 Fiscal Year	国 税					国税・地方税計				
	National tax					Total of National tax and Local tax				
	直接税 Direct tax	間接税等 Indirect tax	計 Total	割合 Percentage		直接税 Direct tax	間接税等 Indirect tax	計 Total	割合 Percentage	
				直接税 Direct tax	間接税等 Indirect tax				直接税 Direct tax	間接税等 Indirect tax
億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%	
平成 3 FY 1991	463,073	169,037	632,110	73.3	26.7	779,385	203,452	982,837	79.3	20.7
4 1992	405,520	168,444	573,964	70.7	29.3	716,420	203,227	919,647	77.9	22.1
5 1993	396,582	174,560	571,142	69.4	30.6	697,936	209,119	907,055	76.9	23.1
6 1994	359,567	180,440	540,007	66.6	33.4	646,375	219,023	865,398	74.7	25.3
7 1995	363,519	186,111	549,630	66.1	33.9	659,746	226,634	886,380	74.4	25.6
8 1996	360,476	191,785	552,261	65.3	34.7	669,958	233,240	903,198	74.2	25.8
9 1997	352,325	203,682	556,007	63.4	36.6	664,446	251,116	917,562	72.6	27.4
10 1998	303,397	208,580	511,977	59.3	40.7	600,022	271,177	871,199	68.9	31.1
11 1999	281,293	210,846	492,139	57.2	42.8	569,906	272,494	842,400	67.7	32.3
12 2000	323,193	204,016	527,209	61.3	38.7	618,121	264,552	882,673	70.0	30.0
13 2001	297,393	202,291	499,684	59.5	40.5	593,753	261,419	855,172	69.4	30.6

資料：財務省主税局調

- (注) 1 国税、地方税ともに決算額である。
2 国税収入には特別会計分を含んでいる。

Source: Tax Bureau, Ministry of Finance

Note: 1 Both figures of Direct and Indirect tax are settlements.
2 National tax Revenue includes Special Account Revenue.

(4) 国税収入構成（直接税・間接税等）の国際比較

(単位：%)

International Comparison of Composition of National Revenue (Direct tax, Indirect tax)

(In Percent)

年度 Fiscal Year	日 本 Japan		アメリカ U.S.A		イギリス U.K.		ドイツ Germany		フランス France		イタリア Italy	
	直接税 Direct tax	間接税等 Indirect tax	直接税 Direct tax	間接税等 Indirect tax	直接税 Direct tax	間接税等 Indirect tax	直接税 Direct tax	間接税等 Indirect tax	直接税 Direct tax	間接税等 Indirect tax	直接税 Direct tax	間接税等 Indirect tax
平成 3 FY 1991	73.3	26.7	90.8	9.2	56.9	43.1	49.6	50.4	40.6	59.4	55.6	44.4
4 1992	70.7	29.3	90.3	9.7	55.9	44.1	49.8	50.2	39.7	60.3	58.5	41.5
5 1993	69.4	30.6	90.5	9.5	54.1	45.9	47.6	52.4	40.2	59.8	59.4	40.6
6 1994	66.6	33.4	90.3	9.7	54.0	46.0	45.8	54.2	39.3	60.7	54.2	45.8
7 1995	66.1	33.9	90.8	9.2	54.9	45.1	47.9	52.1	39.6	60.4	54.8	45.2
8 1996	65.3	34.7	92.1	7.9	54.7	45.3	46.0	54.0	39.2	60.8	55.4	44.6
9 1997	63.4	36.6	92.6	7.4	56.9	43.1	45.8	54.2	39.6	60.4	56.7	43.3
10 1998	59.3	40.7	93.2	6.8	57.3	42.7	45.4	54.6	39.6	60.4	52.4	47.6
11 1999	57.2	42.8	92.5	7.5	57.1	42.9	46.9	53.1	41.5	58.5	53.6	46.4
12 2000	61.3	38.7	93.3	6.7	57.8	42.2	47.4	52.6	43.3	56.7	52.1	47.9
13 2001	59.5	40.5	93.2	6.8			43.9	56.1	44.7	55.3	54.4	45.6

資料：財務省主税局調

(注) イギリスの数字は歴年計数である。ただし、平成9年度から会計年数の計数による。

Source: Tax Bureau, Ministry of Finance

Note: Figures of the UK are computed by calendar year. But since FY 1997 by fiscal year.

(5) 歳出及び歳入に対する租税収入の累年比較

Yearly Composition of Ratio of Tax Revenue to Annual Revenue and Expenditure

年 度 Fiscal Year	一般会計歳出総額 Total of General Account Expenditure	一般会計歳入総額 Total of General Account Revenue	租税及び印紙収入 Tax and Stamp duty revenue	割 合 Percentage	
				/	/
	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
平成 3 FY 1991	705,472	729,906	598,204	84.8	82.0
4 1992	704,974	714,660	544,453	77.2	76.2
5 1993	715,025	777,312	541,262	72.1	69.6
6 1994	736,136	763,390	510,300	69.3	66.8
7 1995	759,385	805,572	519,308	68.4	64.5
8 1996	788,479	818,090	520,601	66.0	63.6
9 1997	784,703	801,704	539,415	68.7	67.3
10 1998	843,918	897,827	494,319	58.6	55.1
11 1999	890,374	943,763	472,345	53.1	50.0
12 2000	893,210	933,610	507,125	56.8	54.3
13 2001	848,111	869,030	479,481	56.5	55.2

資料：財務省主税局調

(注) 各年度とも決算額である。

Source: Tax Bureau, Ministry of Finance

Note: Figures for each fiscal year are settlements.

(6) 歳出及び歳入に対する租税収入の国際比較

International Comparison of Ratio of Tax Revenue to Annual Revenue and Expenditure

国 名 Name of the country	歳 出 額 Amount of Annual Expenditure	歳 入 額 Amount of Annual Revenue	国 税 収 入 National Tax Revenue	割 合 Percentage	
				/	/
	億ドル 100 million dollars	億ドル 100 million dollars	億ドル 100 million dollars	%	%
アメリカ U.S.A	19,364	12,915	12,575	64.9	97.4
イギリス U.K.	百万ポンド Million pounds	百万ポンド Million pounds	百万ポンド Million pounds	105.3	93.5
ドイツ Germany	百万ユーロ Million euros	百万ユーロ Million euros	百万ユーロ Million euros	81.2	81.2
フランス France	百万ユーロ Million euros	百万ユーロ Million euros	百万ユーロ Million euros	81.4	88.8
イタリア Italy	十億リラ Billion liras	十億リラ Billion liras	十億リラ Billion liras	86.1	89.0

資料：財務省主税局調

(注) 1 アメリカ、ドイツ、フランスは平成13年分(年度)、イギリス、イタリアは平成12年分(年度)である。

2 アメリカは暦年計数(歳入額及び国税収入額は社会保障税を控除した額)である。

3 イギリスは暦年暫定値である。

4 ドイツは暦年計数である。

5 フランスは会計年度(1月~12月)の実績見込額である。

6 イタリアは決算額である。

Source: Tax Bureau, Ministry of Finance

Note: 1 With respect to the US, Germany and France, figures are those for 2000 (FY). With respect to the UK and Italy, figures are those for 1999 (FY).

2 With respect to the US, figures are computed by calendar year. (As for Amount of Annual Revenue and National Tax Revenue, Social security tax is deducted from them.)

3 Figures of the UK are provisional appraisals by calendar year.

4 With respect to Germany, figures are computed by calendar year.

5 Figures of France are estimates for the fiscal year (from January to December).

6 Figures of Italy are settlements.