

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4年度 FY1992	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	
14 2002	47,965,356	3,828,845	51,794,201	47,554,602	298,881	3,940,719	
所得税 Income tax	源泉分 Withholding tax	13,930,033	487,835	14,417,867	13,900,290	64,496	453,082
	申告分 Self-assessed tax	2,743,018	697,663	3,440,681	2,732,608	76,315	631,758
	計 Subtotal	16,673,051	1,185,497	17,858,548	16,632,897	140,811	1,084,840
法人税 Corporation tax	10,646,495	415,363	11,061,858	10,620,593	67,962	373,303	
相続税 Inheritance tax	1,859,041	1,005,868	2,864,908	1,503,635	17,453	1,343,821	
地価税 Land value tax	1	12,052	12,053	508	2,648	8,897	
消費税 Consumption tax	703	115,995	116,698	10,261	21,052	85,385	
消費税及地方消費税 Consumption tax and local consumption tax	12,363,590	823,057	13,186,646	12,372,699	45,171	768,776	
(消費税分) Consumption tax	-	-	-	9,917,164	-	-	
(地方消費税分) Local consumption tax	-	-	-	2,455,535	-	-	
酒税 Liquor tax	1,623,105	2,386	1,625,491	1,622,890	335	2,266	
たばこ税 Tobacco tax	618,493	7	618,500	618,494	1	5	
揮発油税 Gasoline tax	2,126,590	238,153	2,364,743	2,119,017	0	243,209	
石油ガス税 Liquefied petroleum gas tax	14,112	404	14,516	14,163	0	353	
航空機燃料税 Aviation fuel tax	90,134	132	90,265	90,129	33	103	
石油税 Petroleum tax	2,851	54	2,905	2,835	0	70	
取引所税 Bourse tax	-	-	-	-	-	-	
有価証券取引税 Securities transaction tax	2	63	65	2	0	62	
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	0	2,784	2,784	183	531	2,070	
印紙収入 Stamp duty revenue	339,336	1,121	340,457	339,200	91	1,165	
一般会計分計 Total for General Account	46,357,504	3,802,934	50,160,438	45,947,509	298,605	3,914,324	
地方道路税(特) Local road tax (for special account: SA)	303,525	25,481	329,006	302,715	269	26,022	
石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA)	14,112	404	14,516	14,163	0	353	
航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA)	16,388	24	16,412	16,387	6	19	
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)	376,791	0	376,791	376,791	0	0	
揮発油税(特) Gasoline tax (SA)	710,200	0	710,200	710,200	0	0	
たばこ特別税(特) Special tobacco surtax (SA)	186,836	2	186,838	186,837	0	1	
総計 Total	47,965,356	3,828,845	51,794,201	47,554,602	298,881	3,940,719	

調査期間：平成14年4月1日から平成15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
	/			(+)	/		
4,162,391	9.5	52,416,978	4,979,471	57,396,449	91.3	平成4年度	FY 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
5,366,436	7.6	40,188,290	5,655,944	45,844,234	87.7	14	2002
1,651,131	3.1	12,249,159	-	12,249,159	100.0	源泉分	Withholding tax
169,540	18.4	2,563,068	-	2,563,068	100.0	申告分	Self-assessed tax
1,820,671	6.1	14,812,227	-	14,812,227	100.0	計	Subtotal
1,097,155	3.4	9,523,438	-	9,523,438	100.0	法人	Corporation tax
50,744	46.9	1,452,891	-	1,452,891	100.0	相続	Inheritance tax
0	73.8	508	-	508	100.0	地価	Land value tax
287	73.2	8,052,709	1,758,829	9,811,538	82.1	消費	Consumption tax
2,330,090	5.8	-	-	-	-	消費税及地方消費	Consumption tax and local consumption tax
1,874,430	-	-	-	-	-	(消費税分)	Consumption tax
455,659	-	-	-	-	-	(地方消費税分)	Local consumption tax
1,812	0.1	1,621,078	59,317	1,680,396	96.5	酒	Liquor tax
561	0.0	617,933	226,168	844,101	73.2	たばこ	Tobacco tax
0	10.3	2,119,017	7,249	2,126,266	99.7	揮発油	Gasoline tax
2	2.4	14,162	-	14,162	100.0	石油ガス	Liquefied petroleum gas tax
27	0.1	90,102	-	90,102	100.0	航空機燃料	Aviation fuel tax
60,742	2.4	57,907	521,352	463,445	-	石油	Petroleum tax
-	-	-	-	-	-	取引所	Bourse tax
1	96.3	1	-	1	0.0	有価証券取引	Securities transaction tax
2	-	2	847,978	847,977	-	自動車重量	Motor vehicle tonnage tax
-	-	-	793,642	793,642	-	関	Custom duty
-	-	-	8,725	8,725	-	とん	Tonnage tax
-	-	-	0	0	-	日本銀行券発行	Bank of Japan note issue tax
146	74.4	37	-	37	-	その他	Others
4,021	0.3	335,180	1,028,571	1,363,750	24.6	印紙収	Stamp duty revenue
5,366,259	7.8	38,581,374	5,251,831	43,833,205	88.0	一般会計分計	Total for General Account
0	7.9	302,715	776	303,490	99.7	地方道路税(特)	Local road tax (for special account: SA)
2	2.4	14,162	-	14,162	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
5	0.1	16,382	-	16,382	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
1	21.0	1	282,659	282,659	-	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
-	-	-	10,907	10,907	-	特別とん税(特)	Special tonnage tax (transferred) (SA)
-	-	-	41,470	41,470	-	原油等関税(特)	Crude oil custom duty, etc. (SA)
0	0.0	376,791	-	376,791	100.0	電源開発促進税(特)	Promotion of power resources development tax (SA)
0	0.0	710,200	-	710,200	100.0	揮発油税(特)	Gasoline tax (SA)
170	0.0	186,667	68,301	254,968	73.2	たばこ特別	Special tobacco surtax (SA)
5,366,436	7.6	40,188,290	5,655,944	45,844,234	87.7	総計	Total

Period covered by Survey: From April 1, 2002 to March 31, 2003

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4年度 FY1992		5 FY1993		6 FY1994		7 FY1995		8 FY1996	
	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
所 得 税	18,472,834	33.9	18,906,026	34.9	16,714,251	32.8	15,725,941	30.3	15,020,958	28.8
1 源泉分										
2 申告分	4,758,532	8.7	4,780,464	8.8	3,703,270	7.3	3,789,130	7.3	3,943,961	7.5
3 計	23,231,366	42.7	23,686,490	43.8	20,417,521	40.0	19,515,071	37.6	18,964,919	36.4
4 法人税	13,713,602	25.2	12,137,889	22.4	12,363,141	24.2	13,735,405	26.5	14,483,327	27.8
5 法人特別税	318,428	0.6	286,145	0.5	17,784	0.0	4,365	0.0	-	-
6 相続税	2,746,194	5.0	2,937,653	5.4	2,669,889	5.2	2,690,282	5.2	2,419,865	4.7
7 地価税	520,112	1.0	605,349	1.1	486,983	1.0	406,342	0.7	177,238	0.3
8 消費税	5,240,949	9.6	5,586,469	10.3	5,631,529	11.0	5,790,075	11.1	6,056,759	11.7
9 酒税	1,960,961	3.6	1,952,386	3.6	2,112,727	4.1	2,060,989	3.9	2,070,689	3.9
10 たばこ税	1,019,946	1.9	1,029,790	1.9	1,039,817	2.0	1,042,003	2.0	1,079,814	2.1
11 砂糖消費税	0	0.0	0	0.0	-	-	-	-	-	-
12 揮発油税	1,563,072	2.9	1,626,813	3.0	1,813,340	3.6	1,865,077	3.6	1,915,238	3.7
13 石油ガス税	15,221	0.0	15,096	0.0	15,403	0.0	15,284	0.0	14,986	0.0
14 航空機燃料税	72,876	0.1	76,786	0.1	81,617	0.2	85,513	0.2	87,814	0.2
15 石油税	505,384	0.9	490,677	0.9	524,318	1.1	513,092	1.0	525,198	1.1
16 物品税	789	0.0	602	0.0	344	0.0	304	0.0	-	-
17 トランプ類税	2	0.0	1	0.0	-	-	-	-	-	-
18 取引所税	35,888	0.1	44,412	0.1	41,330	0.1	43,761	0.1	41,980	0.1
19 有価証券取引税	312,521	0.6	455,056	0.8	390,507	0.7	479,103	1.0	391,488	0.7
20 通行税	0	0.0	0	0.0	-	-	-	-	-	-
21 入場税	1	0.0	1	0.0	1	0.0	0	0.0	-	-
22 自動車重量税	693,042	1.3	701,250	1.3	754,298	1.5	783,650	1.5	826,074	1.6
23 関税	915,450	1.7	880,890	1.6	907,547	1.8	950,038	1.8	1,023,983	2.0
24 とん税	8,873	0.0	8,630	0.0	8,726	0.0	8,707	0.0	8,790	0.0
25 その他	55	0.0	4,687	0.0	1,350	0.0	399	0.0	2,596	0.0
26 印紙収入	1,570,592	2.9	1,599,103	3.0	1,751,861	3.4	1,941,316	3.7	1,969,346	3.8
27 合計	54,445,324	100.0	54,126,174	100.0	51,030,033	100.0	51,930,778	100.0	52,060,104	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, %)

9 FY1997		10 FY1998		11 FY1999		12 FY2000		13 FY2001		14 FY2002		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	
15,402,987	28.6	13,765,760	27.8	12,618,587	26.7	15,878,457	31.3	15,030,134	31.3	12,249,159	27.9	源 泉 分
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	2,563,068	5.8	申 告 分
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	14,812,227	33.8	所 得 税 計
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	9,523,438	21.7	法 人 税
-	-	-	-	-	-	-	-	-	-	-	-	- 法人特別税
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	1,452,891	3.3	相 続 税
160,078	0.3	3,891	0.0	1,689	0.0	853	0.0	767	0.0	508	0.0	地 価 税
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	9,811,538	22.4	消 費 税
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	1,680,396	3.8	酒 税
1,017,617	1.9	1,046,172	2.1	905,000	1.9	875,509	1.7	861,438	1.8	844,101	1.9	た ば こ 税
-	-	-	-	-	-	-	-	-	-	-	-	- 砂糖消費税
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	2,126,266	4.9	揮 発 油 税
14,656	0.0	14,446	0.0	14,359	0.0	14,164	0.0	13,953	0.0	14,162	0.0	石 油 ガ ス 税
87,942	0.2	90,092	0.2	87,239	0.2	88,041	0.2	88,339	0.2	90,102	0.2	航 空 機 燃 料 税
496,721	0.9	476,657	1.0	485,895	1.0	488,960	1.0	471,808	1.0	463,445	1.1	石 油 税
-	-	-	-	-	-	-	-	-	-	-	-	- 物 品 税
-	-	-	-	-	-	-	-	-	-	-	-	- トランプ類税
39,740	0.1	19,024	0.0	-	-	-	-	-	-	-	-	- 取 引 所 税
403,627	0.7	172,616	0.3	-	-	-	-	-	-	-	-	- 有 価 証 券 取 引 税
-	-	-	-	-	-	-	-	-	-	-	-	- 通 行 税
-	-	-	-	-	-	-	-	-	-	-	-	- 入 場 税
812,841	1.5	816,528	1.7	843,115	1.8	850,669	1.7	853,600	1.8	847,977	1.9	自 動 車 重 量 税
952,920	1.8	868,688	1.8	810,150	1.7	821,451	1.6	851,838	1.8	793,642	1.8	関 税
9,206	0.0	8,557	0.0	8,705	0.0	8,843	0.0	8,557	0.0	8,725	0.0	と ん 税
1,393	0.0	963	0.0	119	0.0	133	0.0	277	-	38	0.0	そ の 他
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	1,363,750	3.1	印 紙 収 入
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	43,833,205	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			Percentage		Total of National tax and Local tax				
	直接税 Direct tax	間接税等 Indirect tax	計 Total	Percentage		直接税 Direct tax	間接税等 Indirect tax	計 Total	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 4 FY 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
14 2002	257,891	200,551	458,442	56.3	43.7	534,216	258,011	792,227	67.4	32.6

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 4 FY 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	57.6	42.4	46.9	53.1	41.5	58.5	53.6	46.4
12 2000	61.3	38.7	93.3	6.7	58.3	41.7	47.4	52.6	43.3	56.7	52.1	47.9
13 2001	59.5	40.5	93.2	6.8	58.6	41.4	43.9	56.1	44.7	55.3	54.4	45.6
14 2002	56.3	43.7	92.3	7.7			42.3	57.7	43.1	56.9	52.9	47.1

資料：財務省主税局調

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

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 4 FY 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	801,705	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
14 2002	836,743	872,890	438,332	52.4	50.2

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	20,755	11,362	11,061	53.3	97.4
イギリス U.K.	292,368	282,176	292,115	99.9	103.5
ドイツ Germany	268,171	268,171	210,610	78.5	78.5
フランス France	390,985	340,998	301,552	77.1	88.4
イタリア Italy	407,737	353,000	326,155	80.0	92.4

資料：財務省主税局調

- (注) 1 アメリカ、ドイツ、フランス、イタリアは平成14年分(年度)、イギリスは平成13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 and Italy, figures are those for 2001 (FY). With respect to the UK, figures are those for 2000 (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.