

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 5 年度 FY 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	
15 2003	47,220,245	3,494,282	50,714,527	46,985,095	276,977	3,452,454	
所得税 Income tax	源泉分 Withholding tax	12,961,324	466,334	13,427,659	12,951,102	57,709	418,848
	申告分 Self-assessed tax	2,702,802	639,066	3,341,868	2,700,044	79,324	562,500
	計 Subtotal	15,664,126	1,105,400	16,769,526	15,651,146	137,032	981,348
法人税 Corporate tax	11,124,575	365,080	11,489,655	11,107,260	48,571	333,824	
相続税 Inheritance tax	1,729,776	862,729	2,592,505	1,481,573	26,293	1,084,638	
地価税 Land value tax	1	9,035	9,035	303	1,726	7,006	
消費税 Consumption tax	273	88,830	89,103	7,171	15,317	66,615	
消費税及地方消費税 Consumption tax and local consumption tax	12,263,124	787,447	13,050,571	12,289,778	46,525	714,268	
(消費税分) Consumption tax	-	-	-	9,843,780	-	-	
(地方消費税分) Local consumption tax	-	-	-	2,445,997	-	-	
酒税 Liquor tax	1,625,033	2,299	1,627,332	1,625,134	112	2,086	
たばこ税 Tobacco tax	664,111	5	664,117	664,105	1	11	
揮発油税 Gasoline tax	2,164,898	243,194	2,408,092	2,173,005	0	234,310	
石油ガス税 Liquefied petroleum gas tax	14,267	355	14,623	14,274	8	340	
航空機燃料税 Aviation fuel tax	90,966	105	91,071	90,960	85	27	
石油石炭税 Petroleum and coal tax	3,315	70	3,385	3,299	0	85	
取引所税 Bourse tax	-	-	-	-	-	-	
有価証券取引税 Securities transaction tax	0	62	62	6	18	39	
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	2,118	2,118	237	341	1,540	
印紙収入 Stamp duty revenue	294,982	1,155	296,138	295,168	64	906	
一般会計分計 Total for General Account	45,639,448	3,467,885	49,107,334	45,403,421	276,871	3,427,042	
地方道路税(特) Local road tax (for special account: SA)	306,561	26,021	332,581	307,433	83	25,065	
石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA)	14,267	355	14,623	14,274	8	340	
航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA)	16,539	19	16,558	16,538	15	5	
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)	366,328	0	366,328	366,328	0	0	
揮発油税(特) Gasoline tax (SA)	700,266	0	700,266	700,266	0	0	
たばこ特別税(特) Special tobacco surtax (SA)	176,835	2	176,837	176,834	0	2	
総計 Total	47,220,245	3,494,282	50,714,527	46,985,095	276,977	3,452,454	

調査期間：平成15年4月1日から平成16年3月31

(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」及び「消費税地及地方消費税」の合計から地方消費税分を除いたものである。

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
/	/			(+)	/		
3,468,832	9.7	52,250,291	4,863,904	57,114,195	91.5	平成5年度	FY 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
5,285,294	6.8	39,724,768	5,644,602	45,369,370	87.6	15	2003
1,558,471	3.1	11,392,631	-	11,392,631	100.0	源泉分	Withholding tax
178,068	16.8	2,521,976	-	2,521,976	100.0	申告分	Self-assessed tax
1,736,539	5.9	13,914,607	-	13,914,607	100.0	計	Subtotal
992,065	2.9	10,115,194	-	10,115,194	100.0	法人	Corporation tax
39,042	41.8	1,442,531	-	1,442,531	100.0	相続	Inheritance tax
5	77.5	298	-	298	100.0	地価	Land value tax
217	74.8	7,874,438	1838379	9712817	81.1	消費	Consumption tax
2,447,260	5.5	-	-	-	-	消費税及地方消費	Consumption tax and local consumption tax
2,976,297	-	-	-	-	-	(消費税分)	Consumption tax
470,964	-	-	-	-	-	(地方消費税分)	Local consumption tax
537	0.1	1,624,597	59,586	1,684,183	96.5	酒	Liquor tax
690	0.0	663,415	239,743	903,158	73.5	たばこ	Tobacco tax
0	9.7	2,173,005	9,102	2,182,106	99.6	揮発油	Gasoline tax
3	2.3	14,272	-	14,272	100.0	石油ガス	Liquefied petroleum gas tax
10	0	90,950	-	90,950	100.0	航空機燃料	Aviation fuel tax
64,603	2.5	61,303	539,643	478,339	-	石油石炭	Petroleum and coal tax
-	-	-	-	-	-	取引	Bourse tax
0	61.9	5	0	5	0.0	有価証券取引	Securities transaction tax
2	-	2	767,089	767,086	-	自動車重量	Motor vehicle tonnage tax
-	-	-	802,860	802,860	-	関	Custom duty
-	-	-	8,809	8,809	-	とん	Tonnage tax
-	-	-	0	-	-	日本銀行券発行	Bank of Japan note issue tax
129	72.7	108	-	108	100	その他	Others
4,004	0.3	291,163	873,916	1,165,079	25	印紙	Stamp duty revenue
5,285,109	7.0	38,143,278	5,139,125	43,282,403	88.1	一般会計分計	Total for General Account
0	7.5	307,433	1298	308,731	99.6	地方道路税(特)	Local road tax (for special account: SA)
3	2.3	14,272	-	14,272	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
2	0	16,536	-	16,536	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
1	51.1	1	383,544	383,543	-	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
-	-	-	11,011	11,011	-	特別とん税(特)	Special tonnage tax (transferred) (SA)
-	-	-	42,140	42,140	-	原油等関税(特)	Crude oil custom duty, etc. (SA)
0	0.0	366,328	-	366,328	100.0	電源開発促進税(特)	Promotion of power-resources development tax (SA)
0	0.0	700,266	3,034	703,300	99.6	揮発油税(特)	Gasoline tax (SA)
179	0.0	176,655	64,451	241,106	73.3	たばこ特別税(特)	Special tobacco surtax (SA)
5,285,294	6.8	39,724,768	5,644,602	45,369,370	87.6	総計	Total

Period covered by Survey: From April 1, 2003 to March 31, 2004

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5年度 FY1993		6 FY1994		7 FY1995		8 FY1996		9 FY1997	
	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 申告分 計	18,906,026	34.9	16,714,251	32.8	15,725,941	30.3	15,020,958	28.8	15,402,987	28.6
	4,780,464	8.8	3,703,270	7.3	3,789,130	7.3	3,943,961	7.5	3,779,748	7.0
	23,686,490	43.8	20,417,521	40.0	19,515,071	37.6	18,964,919	36.4	19,182,735	35.6
2 法人税	12,137,889	22.4	12,363,141	24.2	13,735,405	26.5	14,483,327	27.8	13,475,426	25.0
3 法人特別税	286,145	0.5	17,784	0.0	4,365	0.0	-	-	-	-
4 相続税	2,937,653	5.4	2,669,889	5.2	2,690,282	5.2	2,419,865	4.7	2,412,872	4.5
5 地価税	605,349	1.1	486,983	1.0	406,342	0.7	177,238	0.3	160,078	0.3
6 消費税	5,586,469	10.3	5,631,529	11.0	5,790,075	11.1	6,056,759	11.7	9,304,697	17.2
7 酒税	1,952,386	3.6	2,112,727	4.1	2,060,989	3.9	2,070,689	3.9	1,961,868	3.6
8 たばこ税	1,029,790	1.9	1,039,817	2.0	1,042,003	2.0	1,079,814	2.1	1,017,617	1.9
9 砂糖消費税	0	0.0	-	-	-	-	-	-	-	-
10 揮発油税	1,626,813	3.0	1,813,340	3.6	1,865,077	3.6	1,915,238	3.7	1,926,065	3.6
11 石油ガス税	15,096	0.0	15,403	0.0	15,284	0.0	14,986	0.0	14,656	0.0
12 航空機燃料税	76,786	0.1	81,617	0.2	85,513	0.2	87,814	0.2	87,942	0.2
13 石油石炭税	490,677	0.9	524,318	1.1	513,092	1.0	525,198	1.1	496,721	0.9
14 物品税	602	0.0	344	0.0	304	0.0	-	-	-	-
15 トランプ類税	1	0.0	-	-	-	-	-	-	-	-
16 取引所税	44,412	0.1	41,330	0.1	43,761	0.1	41,980	0.1	39,740	0.1
17 有価証券取引税	455,056	0.8	390,507	0.7	479,103	1.0	391,488	0.7	403,627	0.7
18 通行税	0	0.0	-	-	-	-	-	-	-	-
19 入場税	1	0.0	1	0.0	0	0.0	-	-	-	-
20 自動車重量税	701,250	1.3	754,298	1.5	783,650	1.5	826,074	1.6	812,841	1.5
21 関税	880,890	1.6	907,547	1.8	950,038	1.8	1,023,983	2.0	952,920	1.8
22 とん税	8,630	0.0	8,726	0.0	8,707	0.0	8,790	0.0	9,206	0.0
23 その他	4,687	0.0	1,350	0.0	399	0.0	2,596	0.0	1,393	0.0
24 印紙収入	1,599,103	3.0	1,751,861	3.4	1,941,316	3.7	1,969,346	3.8	1,681,076	3.1
25 合計	54,126,174	100.0	51,030,033	100.0	51,930,778	100.0	52,060,104	100.0	53,941,481	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)	8 Tobacco excise tax	15 Playing cards tax	22 Tonnage tax
2 Corporation tax	9 Sugar excise tax	16 Bourse tax	23 Others
3 Special corporation tax	10 Gasoline tax	17 Securities transaction tax	24 Stamp revenue
4 Inheritance tax	11 Liquefied petroleum gas tax	18 Travel tax	25 Total
5 Land value tax	12 Aviation fuel tax	19 Admission tax	
6 Consumption tax	13 Petroleum and coal tax	20 Motor vehicle tonnage tax	
7 Liquor tax	14 Excise tax	21 Custom duty	

(単位：百万円、%)
(In millions of yen, %)

10 FY1998		11 FY1999		12 FY2000		13 FY2001		14 FY2002		15 FY2003		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	
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	11,392,631	26.3	源 泉 分
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	2,521,976	5.8	申 告 分
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	13,914,607	32.1	所 得 税 計
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	10,115,194	23.4	法 人 税
-	-	-	-	-	-	-	-	-	-	-	-	- 法人特別税
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	1,442,531	3.3	相 続 税
3,891	0.0	1,689	0.0	853	0.0	767	0.0	508	0.0	298	0.0	地 価 税
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	9,712,817	22.4	消 費 税
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	1,684,183	3.9	酒 税
1,046,172	2.1	905,000	1.9	875,509	1.7	861,438	1.8	844,101	1.9	903,158	2.1	た ば こ 税
-	-	-	-	-	-	-	-	-	-	-	-	- 砂糖消費税
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	2,182,106	5.0	揮 発 油 税
14,446	0.0	14,359	0.0	14,164	0.0	13,953	0.0	14,162	0.0	14,272	0.0	石 油 ガ ス 税
90,092	0.2	87,239	0.2	88,041	0.2	88,339	0.2	90,102	0.2	90,950	0.2	航 空 機 燃 料 税
476,657	1.0	485,895	1.0	488,960	1.0	471,808	1.0	463,445	1.1	478,339	1.1	石 油 石 炭 税
-	-	-	-	-	-	-	-	-	-	-	-	- 物 品 税
-	-	-	-	-	-	-	-	-	-	-	-	- トランプ類税
19,024	0.0	-	-	-	-	-	-	-	-	-	-	- 取 引 所 税
172,616	0.3	-	-	-	-	-	-	-	-	-	-	- 有 価 証 券 取 引 税
-	-	-	-	-	-	-	-	-	-	-	-	- 通 行 税
-	-	-	-	-	-	-	-	-	-	-	-	- 入 場 税
816,528	1.7	843,115	1.8	850,669	1.7	853,600	1.8	847,977	1.9	767,086	1.8	自 動 車 重 量 税
868,688	1.8	810,150	1.7	821,451	1.6	851,838	1.8	793,642	1.8	802,860	1.9	関 税
8,557	0.0	8,705	0.0	8,843	0.0	8,557	0.0	8,725	0.0	8,809	0.0	と ん 税
963	0.0	119	0.0	133	0.0	277	-	38	0.0	113	0.0	そ の 他
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	1,165,079	2.7	印 紙 収 入
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	43,282,403	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			割合		Total of National tax and Local tax			割合	
	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 5 FY 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
15 2003	254,727	198,967	453,694	56.1	43.9	524,493	255,858	780,351	67.2	32.8

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 5 FY 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	56.8	43.2	45.8	54.2	39.6	60.4	56.7	43.3
10 1998	59.3	40.7	93.2	6.8	57.4	42.6	45.4	54.6	39.6	60.4	52.4	47.6
11 1999	57.2	42.8	92.5	7.5	57.3	42.7	46.9	53.1	41.5	58.5	53.6	46.4
12 2000	61.3	38.7	93.3	6.7	58.2	41.8	47.4	52.6	43.3	56.7	52.1	47.9
13 2001	59.5	40.5	93.2	6.8	58.3	41.7	43.9	56.1	44.7	55.3	54.4	45.6
14 2002	56.3	43.7	92.3	7.7	57.2	42.8	42.3	57.7	43.1	56.9	52.9	47.1
15 2003	56.1	43.9	91.6	8.4			41.7	58.3	42.8	57.2	51.5	48.5

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 5 FY 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
15 2003	824,160	856,228	432,824	52.5	50.6

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	21,576	10,694	10,348	48.0	96.8
イギリス U.K.	311,296	286,035	276,610	88.9	96.7
ドイツ Germany	278,010	278,010	212,861	76.6	76.6
フランス France	399,871	343,156	305,951	76.5	89.2
イタリア Italy	442,696	382,390	346,238	78.2	90.5

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15年分(年度)、イギリスは平成14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 2003 (FY). With respect to the UK, figures are those for 2002 (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.