

平成16年度統計調査結果の概要

Outline of Results of Statistical Survey for FY2004

1 租税及び印紙収入

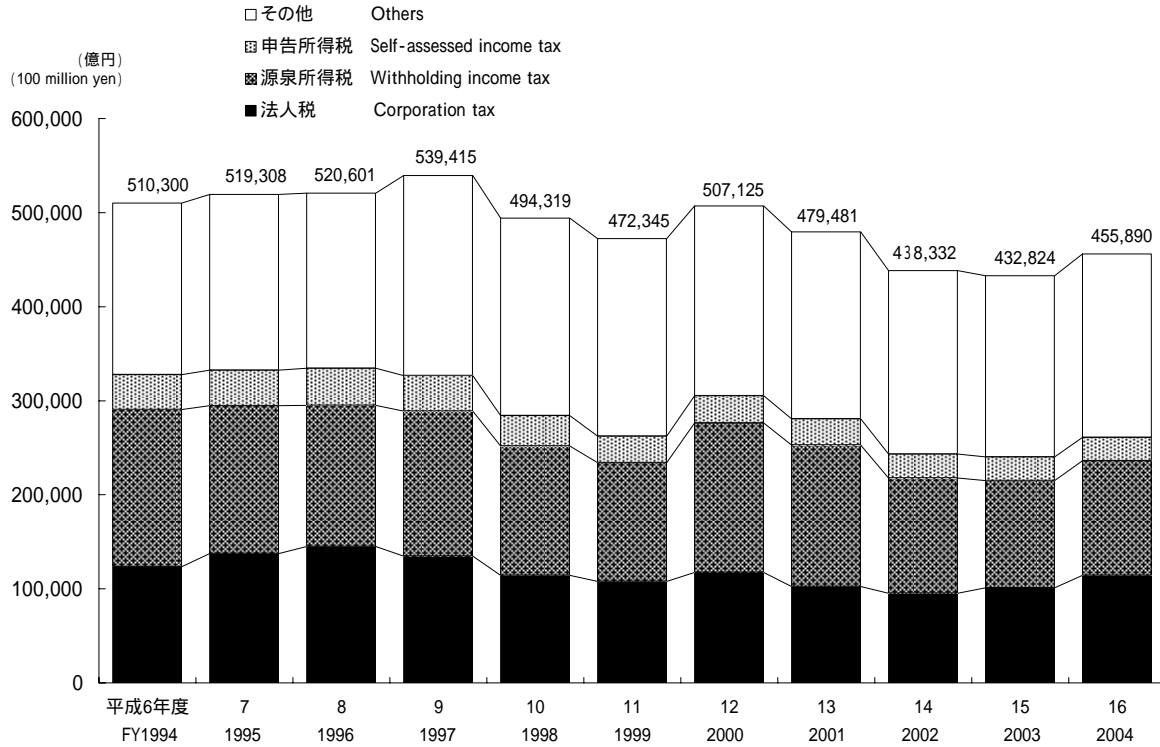
Tax and Stamp revenues

(1) 平成16年度における租税及び印紙収入の決算額（一般会計分）は45兆 5,890億円（前年43兆 2,824億円）で、前年に比べて2兆3,066億円（伸び率5.3%）の増加となっている（第1図、第2表参照）。

Total amount settled of tax and stamp revenues of 2004 fiscal year (for general account) is 45,589.0 billion yen (43,282.4billion yen for the previous year) and it is the increase of 2,306.6 billion yen (rate of increase: 5.3%) compared to the previous year (see Figure 1 and Table 2).

(第1図) 租税及び印紙収入決算額（一般会計分）の推移

Figure 1: Changes of amounts settled of tax and stamp revenues (for general account)



(2) 租税及び印紙収入の決算額（一般会計分）を税目別にみると、源泉所得税12兆 1,846億円（前年11兆 3,926億円）、法人税11兆4,437億円（10兆1,152億円）、消費税9兆 9,743億円（9兆 7,128億円）、申告所得税2兆 4,859億円（2兆 5,220億円）、相続税1兆 4,465億円（1兆 4,425億円）となっており、前年に比べて、申告所得税は 361億円（伸び率 1.4%）減少しているが、一方、源泉所得税、法人税、消費税、相続税は、それぞれ7,920億円（7.0%）、1兆3,285億円（13.1%）、2,615億円（2.7%）、40億円（0.3%）増加している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 12,184.6 billion yen (for the previous year, 11,392.6 billion yen), corporation tax of 11,443.7 billion yen (10,115.2 billion yen), consumption tax 9,974.3 billion yen (9,712.8 billion yen), self-assessment income tax of 2,485.9 billion yen (2,522.0 billion yen), and inheritance tax of 1,446.5 billion yen (1,442.5 billion yen). Compared with the previous year, the revenue of self-assessment income tax decreased by 36.1 billion yen (rate of increase, -1.4%), but those of withholding income tax, corporation tax, consumption tax and inheritance tax increased by 792.0 billion yen (7.0%), 1,328.5 billion yen (13.1%), 261.5 billion yen (2.7%), and 4.0 billion yen (0.3%) respectively. (see Table 2)

(第2表) 税目別の租税及び印紙収入決算額（一般会計分）

Table 2: Breakdown of the amount settled of tax and stamp duty by tax type

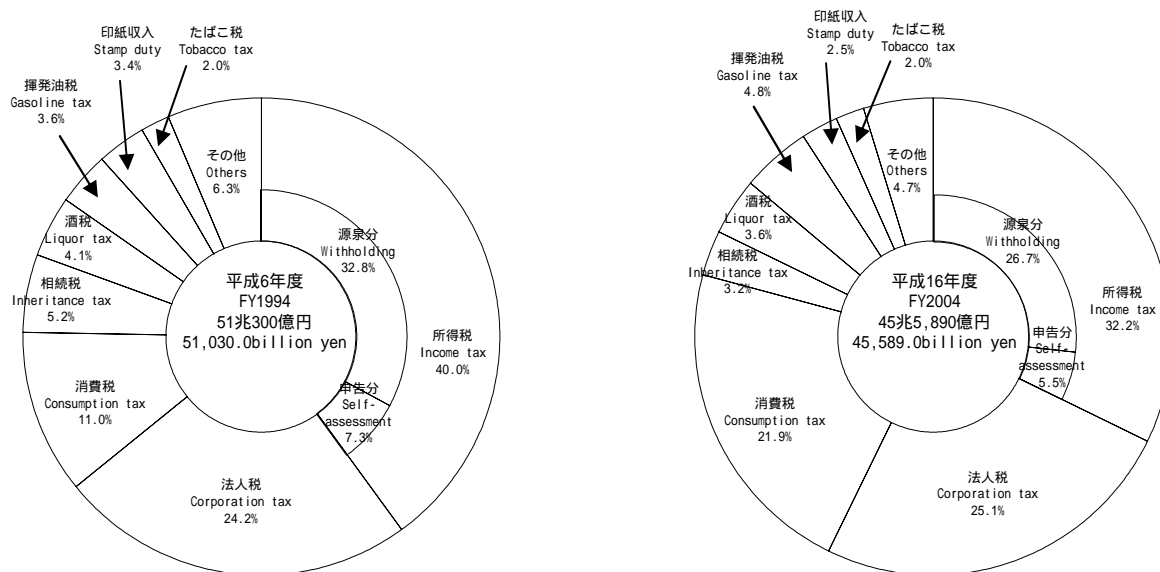
区分 Type	平成15年度 FY2003	構成比 Component ratio	平成16年度 FY2004	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	113,926	26.3	121,846	26.7	7.0
法人税 Corporation tax	101,152	23.4	114,437	25.1	13.1
消費税 Consumption tax	97,128	22.4	99,743	21.9	2.7
申告所得税 Self-assessment income tax	25,220	5.8	24,859	5.5	1.4
相続税 Inheritance tax	14,425	3.3	14,465	3.2	0.3
その他 Others	80,973	18.8	80,540	17.7	0.5
計 Total	432,824	100.0	455,890	100.0	5.3

また、これを税目別の構成比で見ると、源泉所得税26.7%（前年26.3%）、法人税25.1%（23.4%）、消費税21.9%（22.4%）、申告所得税5.5%（5.8%）、相続税3.2%（3.3%）となっている（第2表、第3図参照）。

From the viewpoint of the component ratio by tax type, withholding income tax is 26.7% (for the previous year, 26.3%), corporation tax is 25.1% (23.4%), consumption tax is 21.9% (22.4%), self-assessment income tax is 5.5% (5.8%) and inheritance tax is 3.2% (3.3%) (see Table 2 and Figure 3).

（第3図）税目別の構成比

Figure 3: Breakdown of component ratio by tax type



(3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税58.2%（前年56.1%）、間接税等41.8%（43.9%）で、10年前（平成6年度）に比べて直接税の割合は、8.4ポイント低下している。

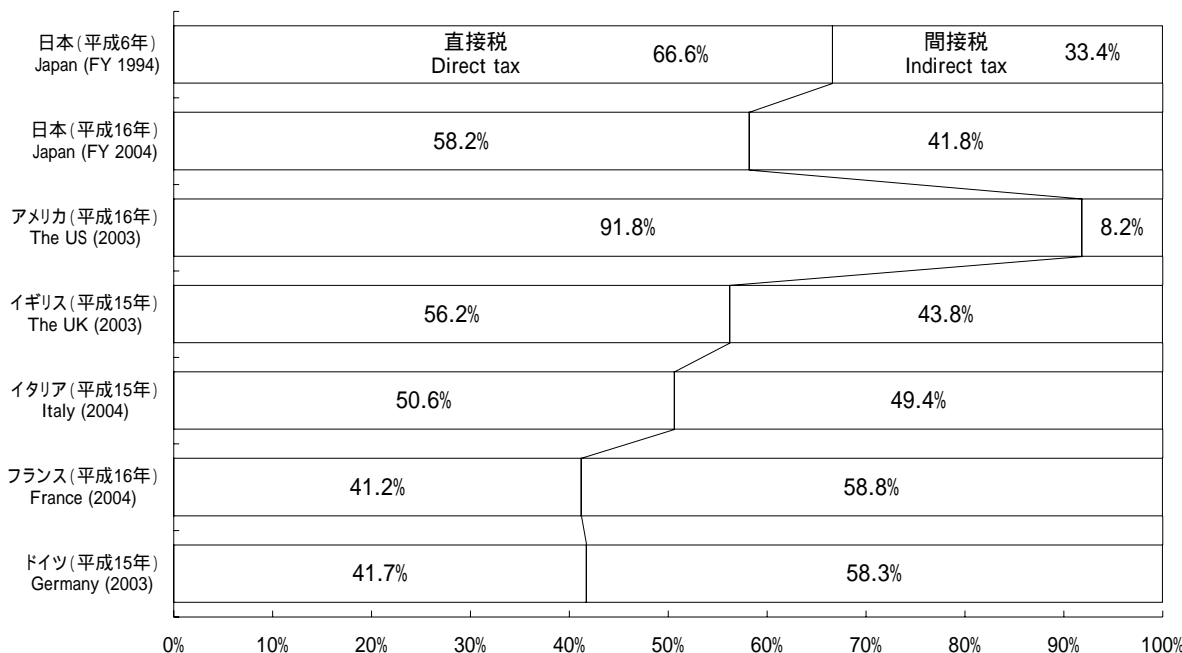
また、直接税の割合を諸外国と比較すると、日本の58.2%に対して、アメリカ91.8%、イギリス56.2%、イタリア50.6%、フランス41.2%、ドイツ41.7%となっている（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 58.2% (for the previous year, 56.1%) and that of indirect tax is 41.8% (43.9%). The percentage of direct tax decreased by 8.4 point compared to 10 years before (FY 1994).

The percentages of direct tax in foreign countries are as follows: the US, 91.8%; the UK, 56.2%; Italy, 50.6%; France, 41.2%; Germany, 41.7%; while it is 58.2% for Japan (see Figure 4).

（第4図）国税収入構成の国際比較

Figure 4: International comparison of the component of national tax revenue



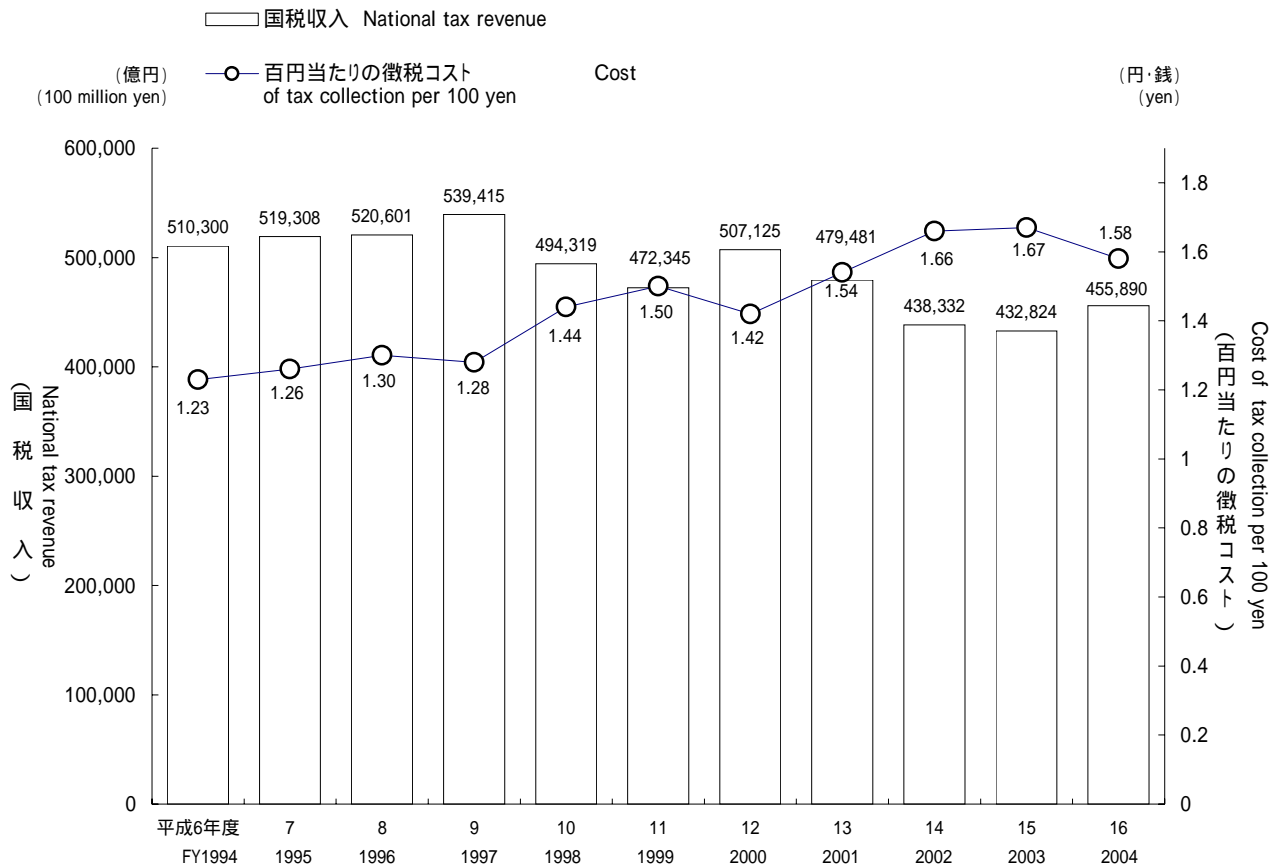
（注）日本の国税収入には、特別会計分を含んでいる。

Note: Japan's national tax revenue includes figures related to special account.

(4) 国税収入に対する徴税費を、100円当たりのコストでみると、1円58銭（前年1円67銭）となっている（第5図参照）。
 Cost of tax collection per 100 yen of national tax revenue is 1.58 yen (for the previous year, 1.67 yen) (see Figure 5)

(第5図) 国税収入に対する徴税コストの推移

Figure 5: Changes of cost of tax collection



2 申告所得税

Self-assessment income tax

(1) 平成16年分の確定申告により申告納税額があった者は、7,441千人（前年 6,933千人）で、前年に比べて 507千人（伸び率7.3%）増加している。

これを所得者別にみると、営業等所得者1,813千人（1,780千人）、農業所得者138千人（150千人）、その他所得者5,490千人（5,003千人）となっている（第6表参照）。

The number of income tax taxpayers who filed final returns in 2004 is 7,441 thousand, which is increase of 507 thousand (7.3%) compared to the number of the previous year (6,933 thousand).

Breakdown of taxpayers by income earner type is as follows: business income earners, 1,813 thousand (for the previous year, 1,780 thousand); farm income earners, 138 thousand (150 thousand); other income earners, 5,490 thousand (5,003 thousand) (see Table 6).

(第6表) 申告納税者数

Table 6: Number of taxpayers by final returns

区分 Type	申告納税者数 Number of taxpayers by final returns			
	営業等所得者 Business income earners	農業所得者 Farm income earners	その他所得者 Other income earners	
	千人 Thousand	千人 Thousand	千人 Thousand	千人 Thousand
平成11年分 1999	7,401	2,156	150	5,094
12 2000	7,274	2,085	131	5,057
13 2001	7,077	1,944	130	5,003
14 2002	6,868	1,825	133	4,910
15 2003	6,933	1,780	150	5,003
16 2004	7,441	1,813	138	5,490

また、これに対する総所得金額等は40兆 1,855億円（38兆 3,221億円）で前年に比べて1兆8,634億円（4.9%）増加しており、申告納税額は2兆 4,058億円（2兆 3,709億円）で、前年に比べて348億円（1.5%）増加している（第7表参照）。

Gross income of these taxpayers is 40,185.5 billion yen (38,322.1 billion yen), which is increase of 1,863.4 billion yen (4.9%) compared to the previous year and the amount of self-assessment income tax is 2,405.8 billion yen (2,370.9 billion yen), which is increase of 34.8 billion yen (1.5%) compared to the previous year (see Table 7).

（第7表）総所得金額等、申告納税額

Table 7: Gross income and the amounts of self-assessment income tax

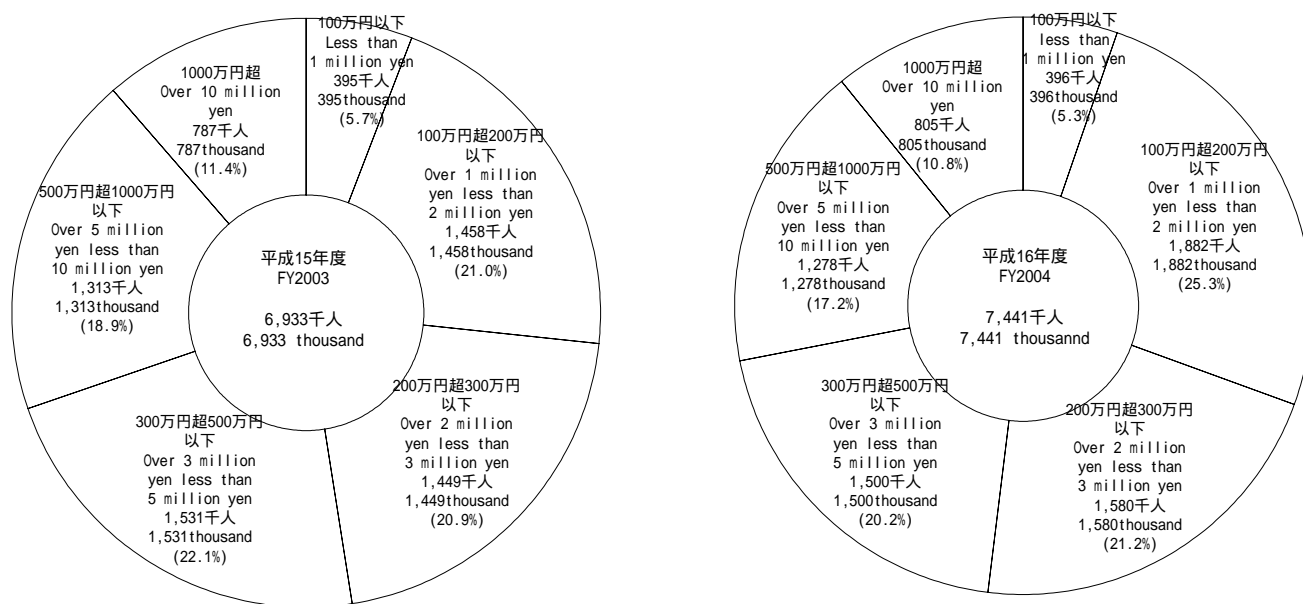
区分 Type	総所得金額等 Gross income		申告納税額 Amounts of self-assessment income tax	
	億円 100 million yen	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate
平成11年分 1999	411,072	1.1	26,110	11.3
12 2000	412,189	0.3	26,753	2.5
13 2001	399,584	3.1	25,697	3.9
14 2002	380,665	4.7	23,891	7.0
15 2003	383,221	0.7	23,709	0.8
16 2004	401,855	4.9	24,058	1.5

(2) 申告納税者数を合計所得階級別にみると、100万円以下の者396千人（構成比 5.3%）、100万円超 200万円以下の者1,882千人（25.3%）、200万円超 300万円以下の者 1,580千人（21.2%）、300万円超 500万円以下の者 1,500千人（20.2%）、500万円超1,000万円以下の者 1,278千人（17.2%）、1,000万円超の者805千人（10.8%）となっている。（第8図参照）。

Breakdown of the number of taxpayers by final returns by total income range is as follows: 396 thousand (componentrate : 5.3 %) for less than 1 million yen ; 1,882 thousand (25.3 %) for over 1 million yen less than 2 million yen; 1,580 thousand (21.2%) for over 2 million yen less than 3 million yen; 1,500 thousand (20.2 %) for over 3 million yen less than 5 million yen; 1,278 thousand (17.2 %) for over 5 million yen less than 10 million yen; 805 thousand (10.8 %) for over 10 million. (see Figure 8)

（第8図）合計所得階級別の申告納税者数

Figure 8: Numbers of taxpayers by final returns by total income range



3 源泉所得税

Withholding income tax

(1) 平成16年分の源泉徴収税額は、13兆5,398億円(前年13兆609億円)で、前年に比べて4,788億円(伸び率3.7%)増加している。これを種類別に前年と比べると、給与所得は9兆4,239億円から9兆8,172億円へと3,933億円(伸び率4.2%)の増加、配当所得は1兆18億円から1兆1,672億円へと1,654億円(伸び率16.5%)の増加となっている。これに対し、利子所得等は8,373億円から7,612億円へと761億円(伸び率 -9.1%)の減少、報酬料金は1兆440億円から1兆398億円へと42億円(伸び率 -0.4%)の減少となった(第9表参照)。

The amount of withholding income tax in 2004 is 13,539.8 billion yen (for the previous year, 13,060.9 billion yen). It increased by 478.8 billion yen (rate of increase: 3.7%) compared to the previous year.

According to the breakdown by income type, employment income increased 393.3 billion yen from 9,423.9 to 9,817.2 billion yen (4.2%); dividend income increased 165.4 billion yen from 1,001.8 to 1,167.2 billion yen (16.5%); interest income decreased 76.1 billion yen from 837.3 to 761.2 billion yen (-9.1%); remuneration/fees, etc. decreased 4.2 billion yen from 1,044.0 to 1,039.8 billion yen (see Table 9).

(第9表) 源泉徴収税額

Table 9: Amounts of withholding income tax

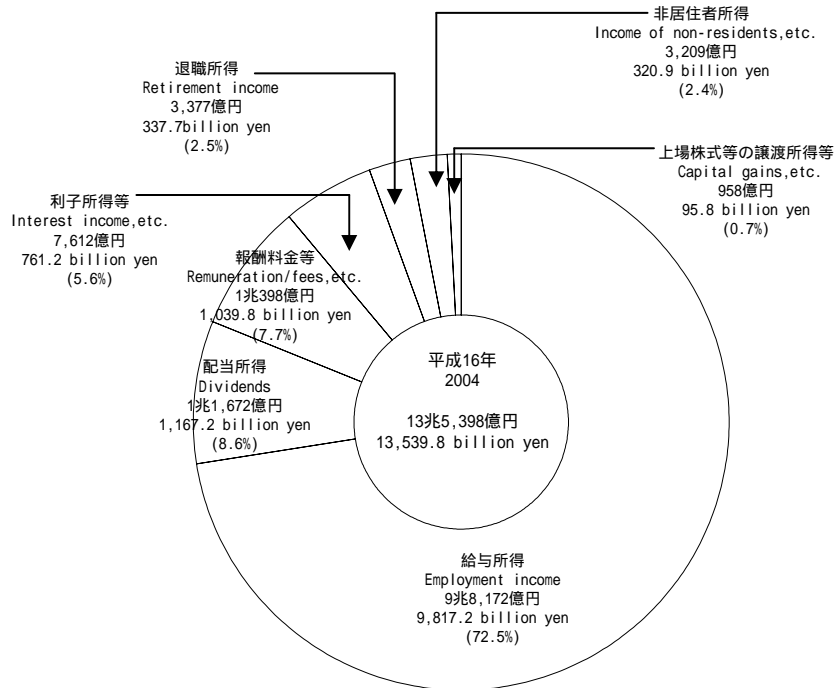
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬料金等 Remuneration/ fees, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成11年分 1999	103,194	9,171	10,962	9,250	10,351	142,928	1.0
12 2000	101,762	10,188	11,013	31,616	10,155	164,733	15.3
13 2001	101,371	9,430	11,140	39,863	9,036	170,840	3.7
14 2002	97,035	10,537	11,006	12,580	9,686	140,844	17.6
15 2003	94,239	10,018	10,440	8,373	7,539	130,609	7.3
16 2004	98,172	11,672	10,398	7,612	7,544	135,398	3.7

また、種類別に構成比を見ると、給与所得72.5%(前年72.2%)、配当所得8.6%(同7.7%)、報酬料金等7.7%(同8.0%)、利子所得等5.6%(同6.4%)となっている(第10図参照)。

The component ratio of each income type is as follows: employment income, 72.5% (for the previous year, 72.2%); dividend income, 8.6% (7.7%); remuneration/fees, etc., 7.7% (8.0%); interest income, etc., 5.6% (6.4%) (see Figure 10).

(第10図) 種類別の源泉徴収税額構成比

Figure 10: Breakdown of the component ratio of amount of withholding income tax by type



(2) 源泉徴収義務者数は、7,189千件（前年 7,231千件）で、これを種類別にみると、給与所得 3,887千件(3,883千件)、報酬・料金等 3,105千件(3,151千件)、配当所得129千件（127千件）となっている（第11表参照）。

The number of withholding agents is 7,189 thousand (for the previous year, 7,231 thousand), including 3,887 thousand (3,883 thousand) for employment income, 3,105 thousand (3,151 thousand) for remuneration/fee, etc., and 129 thousand (127 thousand) for dividend income (see Table 11).

（第11表）種類別の源泉徴収義務者数

Table 11 Number of withholding agents by type

区分 Type	給与所得 Employment income	報酬・料金等 Remuneration/ fees, etc.,	配当所得 Dividend income	その他 Others
	千件 Thousand	千件 Thousand	千件 Thousand	千件 Thousand
平成11年分 1999	3,997	3,248	147	77
12 2000	3,987	3,228	144	76
13 2001	3,952	3,216	138	76
14 2002	3,906	3,222	129	71
15 2003	3,883	3,151	127	70
16 2004	3,887	3,105	129	68

（注）各年分とも、翌年6月30日現在の源泉徴収義務者数を示している。

Note: Figures for each year show the number of withholding agents as of June 30 of the following year.

(3) 平成16年分の民間給与実態統計調査結果からみると、1年を通じて勤務した民間給与所得者数は44,530千人（前年44,661千人）で、その平均給与は男性5,409千円(5,442千円)、女性2,736千円(2,748千円)となっている（第12表参照）。

According to the results of the Statistical Survey of Actual Statistics for Salary in the Private Sector in 2004, the number of employment income earners who worked through a year was 44,530 thousand (for the previous year, 44,661 thousand), and the average wages and salaries was 5,409 thousand (for the previous year, 5,442 thousand yen) for men, and 2,736 thousand yen (2,748 thousand yen) for women (see Table 12).

（第12表）給与所得者数、平均給与

Table 12: Number of employment income earners, and average wages and salaries

区分 Type	給与所得者数 Number of employment income earners		平均給与 Average wages and salaries		
	伸び率 Growth rate		男 Male	女 Female	計 Total
	千人 Thousand	%	千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成11年分 1999	44,984	1.0	5,674	2,799	4,613
12 2000	44,939	0.1	5,665	2,800	4,610
13 2001	45,097	0.4	5,581	2,780	4,540
14 2002	44,724	0.8	5,483	2,777	4,478
15 2003	44,661	0.1	5,442	2,748	4,439
16 2004	44,530	0.3	5,409	2,736	4,388

（注）1年を通じて勤務した民間給与所得者について示している。

Note: Figures are concerning employment income earners in the private sector who worked through a year.

1年を通じて勤務した給与所得者 44,530千人のうち、源泉徴収により所得税を納税している者は 38,078千人となっている。税額は 8兆7,988億円であり、納税者の給与総額に対する税額の割合は4.79%となっている（第13表参照）。

Among 44,530 thousand employment income earners, the number of those who paid withholding income tax was 38,078 thousand. The amount of tax is 8,798.8 billion yen which stands for 4.79 % of total amounts of salary of taxpayers (see table 13).

（第13表）給与所得者数、給与総額、税額

Table 13: Number of employment income earners, Total amounts of salary, and Amount of tax

区分 Type	給与所得者数 Numver of employment income earners	内 納税者数 Number of taxpayers	納税者割合 Percentage of taxpayers /	給与総額 Total amounts of salary		税 額 Amount of tax	税額割合 Ratio of tax amounts against total amounts of salary	納税者の 税額割合 Ratio of tax amounts against total amounts of salary of taxpayers
				億円 100 million yen	内 納税者 For taxpayers 億円 100 million yen			
	千人 Thousand	千人 Thousand	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
平成11年分 1999	44,984	38,780	86.2	2,075,188	1,946,257	90,528	4.36	4.65
12 2000	44,939	38,872	86.5	2,071,594	1,953,491	91,754	4.43	4.70
13 2001	45,097	38,820	86.1	2,047,402	1,928,125	88,940	4.34	4.61
14 2002	44,724	38,079	85.1	2,002,590	1,871,514	85,539	4.27	4.57
15 2003	44,661	37,667	84.3	1,982,639	1,843,796	84,649	4.27	4.59
16 2004	44,530	38,078	85.5	1,954,110	1,838,527	87,988	4.50	4.79

（注）1年を通じて勤務した給与所得者について示している。

Note: Figures are concerning wages and salaries earners in the private sector who worked through a year.

4 法人税

Corporation tax

(1) 法人数は 2,915千社（前年 2,893千社）で、前年に比べて23千社（伸び率 0.8%）増加している。

各事業年度の所得金額は40兆8,590億円（35兆5,095億円）で、前年に比べて5兆3,495億円（15.1%）増加している。また、これに対する税額は10兆7,269億円（9兆7,726億円）で、前年に比べて9,543億円（9.8%）増加している（第14表参照）。

The number of corporations increased by 23 thousand (rate of increase: 0.8 %) from 2,893 thousand of the previous year to 2,915 thousand. The amount of income in each accounting period is 40,859.0 billion yen, which is 5,349.5 billion yen (15.1 %) more than that of the previous year (35,509.5 billion yen) . The amount of tax for that is 10,726.9 billion yen, which is 954.3 billion yen (9.8 %) more than that of the previous year (9,772.6 billion yen) (see Table 14).

（第14表）法人数、所得金額、税額

Table 14: Number of corporations, Amount of income, and Amount of tax

区分 Type	法人数 Number of corporations	伸び率 Growth rate	所得金額 Amount of income		税 額 Amount of tax	伸び率 Growth rate
			億円 100 million yen	伸び率 Growth rate		
	千社 thousand	%	億円 100 million yen	%	億円 100 million yen	%
平成11年分 1999	2,822	1.1	340,250	3.9	106,213	11.3
12 2000	2,860	1.4	396,830	16.6	109,405	3.0
13 2001	2,888	1.0	419,528	5.7	114,972	5.1
14 2002	2,906	0.6	348,247	17.0	96,118	16.4
15 2003	2,893	0.5	355,095	2.0	97,726	1.7
16 2004	2,915	0.8	408,590	15.1	107,269	9.8

（注）1 各年分とも、その年の2月1日から翌年1月31日までに事業年度が終了した法人（清算中を除く）について示している。

2 平成15年分から連結納税制度の導入に伴い、連結申告を行った法人については、1グループを1社として集計している。

Note: 1 Figures for each year are concerning corporations the accounting period of which ended between February 1 of the year and January 31 of the following year (except for the corporations in liquidation) .

2 A corporate group is considered as a corporation for those corporations that adopted the consolidated declaration system with the introduction of the consolidated taxation system in 2003.

法人数 2,915千社のうち、内国法人は 2,909千社（前年 2,887千社）で、これを種類別にみると、普通法人 2,810千社(2,790千社)、協同組合等52千社（53千社）、公益法人等36千社（33千社）となっている（第15表参照）。

Among 2,915 thousand corporations, domestic corporations amount to 2,909 thousand (for the previous year, 2,887 thousand) which includes 2,810 thousand (2,790 thousand) ordinary corporations, 52 thousand (53 thousand) cooperative associations, etc., and 36 thousand (33 thousand) corporation in public interest, etc. (see Table 15).

（第15表）種類別法人数

Table 15: Number of corporations by type

区分 Type		内国法人 Domestic corporations	普通法人 Ordinary corporations	協同組合等 Cooperative associations, etc.	公益法人等 Corporation in public interest, etc.	人格のない 社団等 Association without judicial personality, etc.
		千社 Thousand	千社 Thousand	千社 Thousand	千社 Thousand	千社 Thousand
平成11年分	1999	2,819	2,730	55	26	7
12	2000	2,856	2,766	55	26	8
13	2001	2,884	2,792	54	28	9
14	2002	2,902	2,806	54	30	11
15	2003	2,887	2,790	53	33	12
16	2004	2,909	2,810	52	36	12

(2) 平成16年分の会社標本調査結果からみると、稼働中の内国普通法人は 256万8,653社（前年 255万566社）で、前年より 1万8,087社（伸び率 0.7%）増加している。このうち、欠損法人は 172万 2,023社（173万 7,382社）で、その割合（欠損法人割合）は67.0%と、前年の68.1%に比べて 1.1ポイント減少している（第16表参照）。

According to the results of the Corporation Sample Survey in 2004, the number of domestic corporations in operation is 2,568,653, which is 18,087 more (rate of increase: 0.7%) than that of the previous year (2,550,566). The number includes 1,722,023 corporations in deficit, the percentage of which (deficit corporation ratio) is 67.0%, 1.1 points less than the previous year's 68.1% (see Table 16).

（第16表）法人数、欠損法人、欠損法人割合

Table 16: Number of corporations, Corporations in deficit, and Deficit corporation ratio

区分 Type		法人数 Number of corporation	利益法人数 Number of corporation in profit	欠損法人数 Number of corporation in deficit	欠損法人割合 Deficit corporation ratio
		社 Number	社 Number	社 Number	%
平成11年分	1999	2,527,224	760,187	1,767,037	69.9
12	2000	2,536,878	802,434	1,734,444	68.4
13	2001	2,549,003	806,867	1,742,136	68.3
14	2002	2,550,087	792,626	1,757,461	68.9
15	2003	2,550,566	813,184	1,737,382	68.1
16	2004	2,568,653	846,630	1,722,023	67.0

（注）1 各年分とも、稼働中の内国普通法人について示している。

2 連結申告を行った法人については、1グループを1社として集計している。

Note: 1 Figures for each year are concerning domestic corporations in operation.

2 A corporate group is considered as a corporation for those corporations that adopted the consolidated declaration system.

営業収入金額は 1,449兆 4,869億円（前年 1,402兆 3,469億円）で、前年に比べて47兆 1,400億円（伸び率3.4%）増加している。このうち、利益計上法人についてみると、営業収入金額は 951兆 4,047億円（前年 865兆 9,649億円）で、前年より 85兆4,398億円（9.9%）増加し、所得金額は38兆 9,498億円（32兆 7,821億円）と前年より6兆1,677億円（18.8%）増加している。

また、営業収入金額に対する所得金額の割合（所得率）は 4.1%で、前年の3.8%に比べて0.3ポイント上昇している（第17表参照）。

The amount of operating revenue is 1,449,486.9 billion yen (for the previous year, 1,402,346.9 billion yen), which is 47,140.0 billion yen more (rate of increase: 3.4 %) than the previous year. With respect to corporations with declared profit, the amount of operating revenue is 951,404.7 billion yen (for the previous year, 865,964.9 billion yen), which is 85,439.8 billion yen more (rate of increase: 9.9 %) than the previous year. The amount of income is 38,949.8 billion yen (for the previous year, 32,782.1 billion yen), which is 6,167.7 billion yen more (rate of increase: 18.8 %) than the previous year. The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.1% which is 0.3 points more than the previous year (3.8%) (see Table 17).

（第17表）営業収入金額、所得金額、所得率

Table 17: Amount of operating revenue, Amount of income, and Income ratio

区 分 Type	営業収入金額 Amount of operating revenue		うち利益計上法人 Corporations with declared profit				
			営業収入金額 Amount of operating revenue		所得金額 Amount of income		所得率 Income ratio
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	所得率 Income ratio		
	億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
平成11年分 1999	15,255,296	3.9	10,233,261	1.4	311,432	4.8	3.0
12 2000	15,653,127	2.6	10,060,310	1.7	368,281	18.3	3.7
13 2001	15,674,076	0.1	10,053,756	0.1	395,621	7.4	3.9
14 2002	14,386,340	8.2	8,976,903	10.7	328,349	17.0	3.7
15 2003	14,023,469	2.5	8,659,649	3.5	327,821	0.2	3.8
16 2004	14,494,869	3.4	9,514,047	9.9	389,498	18.8	4.1

5 相続税

Inheritance tax

(1) 平成16年分の相続人数は13万1,279人（前年13万3,999人）、被相続人は4万3,488人（4万4,438人）で、前年に比べて相続人は2,720人（伸び率 2.0%）減少し、被相続人は950人（ 2.1%）減少している。

また、相続税の課税価格は9兆8,618億円（10兆3,582億円）、納付税額は1兆651億円（1兆1,263億円）で、前年に比べて課税価格は4,964億円（ 4.8%）減少、納付税額は612億円（ 5.4%）減少している（第18表参照）。

For 2004, the number of heirs is 131,279, which is 2,720 less (rate of increase: -2.0 %) than the previous year (133,999) and the number of ancestors is 43,488, which is 950 less (rate of increase: -2.1 %) than the previous year (44,438).

The taxable amount of inheritance tax is 9,861.8 billion yen, which is 496.4 billion yen less (rate of increase: -4.8 %) than the previous year (10,358.2 billion yen) and the amount of tax payment is 1,065.1 billion yen, which is 61.2 billion yen less (rate of increase: -5.4 %) than the previous year (1,126.3 billion yen) (see Table18).

（第18表）相続人数、課税価格、納付税額、被相続人数

Table18: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

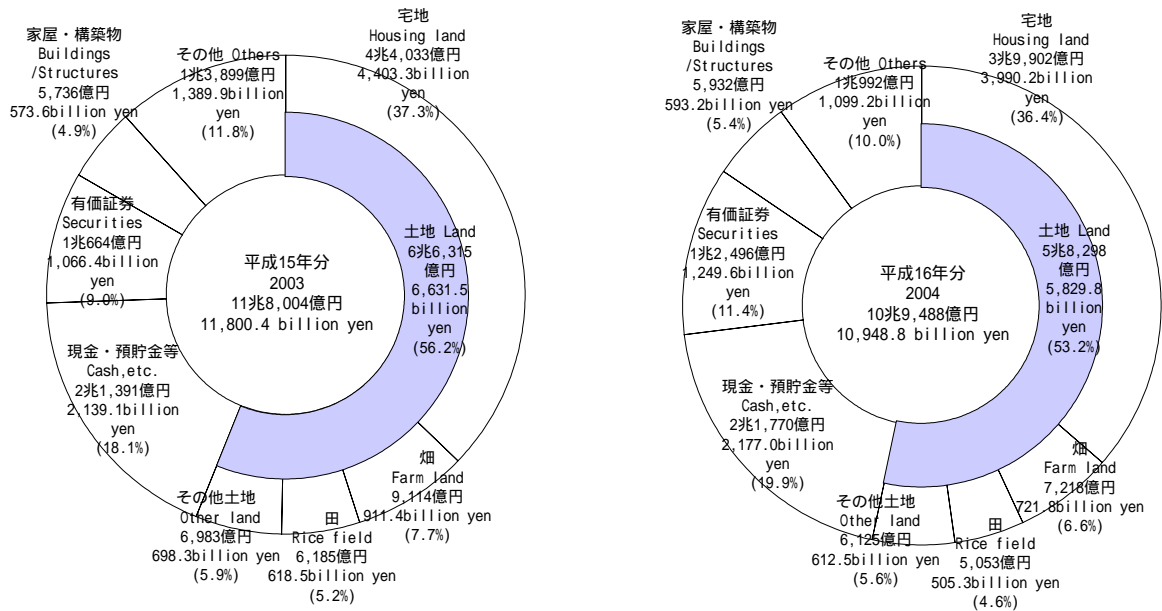
区 分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	人 Person	%
平成11年分 1999	158,874	0.4	132,699	0.2	16,876	0.3	50,731	2.4
12 2000	150,317	5.4	123,409	7.0	15,213	9.9	48,463	4.5
13 2001	140,716	6.4	117,035	5.2	14,771	2.9	46,012	5.1
14 2002	134,294	4.6	106,397	9.1	12,863	12.9	44,370	3.6
15 2003	133,999	0.2	103,582	2.6	11,263	12.4	44,438	0.2
16 2004	131,279	2.0	98,618	4.8	10,651	5.4	43,488	2.1

(2) 相続税の取得財産価額を種類別に見ると、土地5兆8,298億円(構成比53.2%)、現金・預貯金等2兆1,770億円(19.9%)、有価証券1兆2,496億円(11.4%)となっている(第19図参照)。

Breakdown of the values of properties acquired as inheritance tax base by type is as follows: land, 5,829.8 billion yen (component ratio: 53.2 %); cash, etc., 2,177.0 billion yen (19.9 %); securities, 1,249.6 billion yen (11.4%) (see Figure 19).

(第19図) 相続税の種類別取得財産価額

Figure 19: Breakdown of the values of properties acquired as inheritance tax base by type



6 贈与税 Gift tax

(1) 平成16年中に贈与を受けた者は40万3,814人(前年40万3,651人)で、前年に比べて163人(伸び率0.0%)増加している。また、贈与税の取得財産価額は2兆3,101億円(前年2兆3,081億円)、納付税額は966億円(同877億円)で、前年に比べて取得財産価額は20億円(伸び率0.1%)増加、納付税額は89億円(同10.1%)増加している。(第20表参照)。

The number of persons who received gifts during 2004 is 403,814, which is 163 more (rate of increase: 0.0 %) than the previous year (403,651). The amount of values of properties acquired as gift is 2,310.1 billion yen, which is 2.0 billion yen more (rate of increase: 0.1 %) than the previous year (2,308.1 billion yen) and the amount of tax payment is 96.6 billion yen, which is 8.9 billion yen more (rate of increase: 10.1 %) than the previous year (87.7 billion yen) (see Table20).

(第20表) 贈与を受けた者数、取得財産価額、納付税額

Table20: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax

区分 Type	贈与を受けた者数 Number of recipients of gifts	取得財産価額 Amount of values of properties acquired		納付税額 Amount of tax			
		伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate		
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	
平成11年分	1999	445,132	2.2	12,942	0.5	1,143	2.0
12	2000	414,828	6.8	11,974	7.5	955	16.5
13	2001	376,198	9.3	13,457	12.4	811	15.1
14	2002	360,594	4.1	12,685	5.7	692	14.7
15	2003	403,651	11.9	23,081	82.0	877	26.7
16	2004	403,814	0.0	23,101	0.1	966	10.1

(2) 贈与税の取得財産価額を種類別に見ると、暦年課税分は土地3,833億円(構成比34.6%)、現金預貯金等4,563億円(同41.2%)、有価証券1,698億円(同15.3%)、相続時精算課税分は土地4,148億円(同34.5%)、現金預貯金等6,313億円(同52.4%)、有価証券979億円(同8.1%)となっている。(第21図参照)。

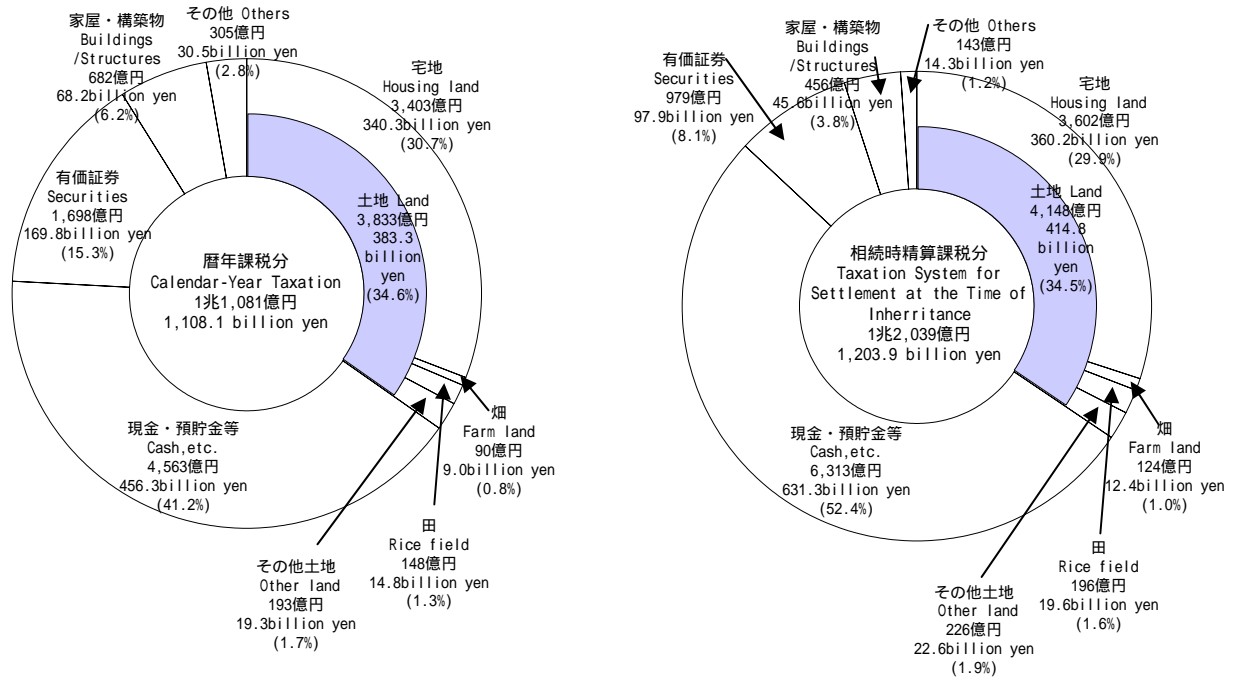
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 383.3 billion yen (component ratio: 34.6 %); cash , etc., 456.3 billion yen (41.2 %); securities, 169.8 billion yen (15.3 %)

Taxation System for Settlement at the Time of Inheritance: land, 414.8 billion yen (component ratio: 34.5 %); cash , etc., 631.3 billion yen (52.4 %); securities, 97.9 billion yen (8.1%)(see Figure 21).

(第21図) 贈与税の種類別取得財産価額

Figure 21: Breakdown of the values of properties acquired as gift tax base by type



7 消費税

Consumption tax

平成16年度分の消費税の納税申告件数は 2,020千件（前年 1,976千件）、うち納税申告額は 9兆 5,172億円（9兆 4,814億円）となっている。

一方、還付申告件数は112千件（100千件）、還付税額は 1兆 8,987億円（1兆 6,737億円）となっている。

また、平成17年3月末現在の消費税の課税事業者届出件数は 3,627千件（2,421千件）、課税事業者選択届出件数は77千件（74千件）、新設法人に該当する旨の届出件数は38千件（39千件）となっている（第22表参照）。

The number of tax returns of consumption tax for FY 2004 is 2,020 thousand (for the previous year, 1,976 thousand) and the amount of declared tax is 9,517.2 billion yen (9,481.4 billion yen).

The number of refund returns is 112 thousand (100 thousand), and the amount of refund tax is 1,898.7 billion yen (1,673.7 billion yen).

As of March 31 in 2005, the number of notifications of taxable enterprises status for Consumption tax is 3,627 thousand (2,421 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 77 thousand (74 thousand), and the number of notifications of being qualified for a newly established corporation is 38 thousand (39 thousand) (see Table 22).

（第22表）消費税の申告件数、納税申告額、還付税額、課税事業者等届出件数

Table 23: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, etc.

区分 Type	納税 申告件数	納税申告額	還付 申告件数	還付税額	課税事業者 届出件数	課税事業者 選択届出件数	新設法人に該当す る旨の届出件数
	Number of tax returns	Amount of declared tax	Number of refund returns	Amount of refund tax	Number of notifications of taxable enterprises status for Consumption tax	Number of notifications of choosing taxable enterprises status for Consumption tax	Number of notifications of being qualified for a newly established corporation
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	千件 Thousand	千件 Thousand	千件 Thousand
平成11年度 FY1999	2,269	103,017	97	17,123	2,279	74	37
12 2000	2,158	97,793	98	15,886	2,214	72	42
13 2001	2,069	95,948	100	14,556	2,184	72	47
14 2002	2,027	95,349	99	15,456	2,124	71	41
15 2003	1,976	94,814	100	16,737	2,421	74	39
16 2004	2,020	95,172	112	18,987	3,627	77	38

（注）処理事積を含む。

Note: Disposition (correction, determination etc.) cases are included.

8 酒税

Liquor tax

(1) 平成16年度における酒税の税額は 1兆5,996億円（前年 1兆 6,196億円）で、前年に比べて200億円（伸び率 1.2%）減少している。

また、販売（消費）数量は 9,042千kl（9,120千kl）で、前年に比べて78千kl（0.9%）減少している（第23表参照）。

The amount of liquor tax for FY 2004 is 1,599.6 billion yen, which is 20.0 billion yen less (rate of increase:-1.2%) than the previous year (1,619.6 billion yen).

The volume of sales (consumption) is 9,042 thousand kl, which is 78 thousand kl less (rate of increase: -0.9%) than the previous year (9,120 thousand kl) (see Table 23).

（第23表）酒税の税額、販売（消費）数量

Table 23: Amount of liquor tax, Volume of sales (consumption)

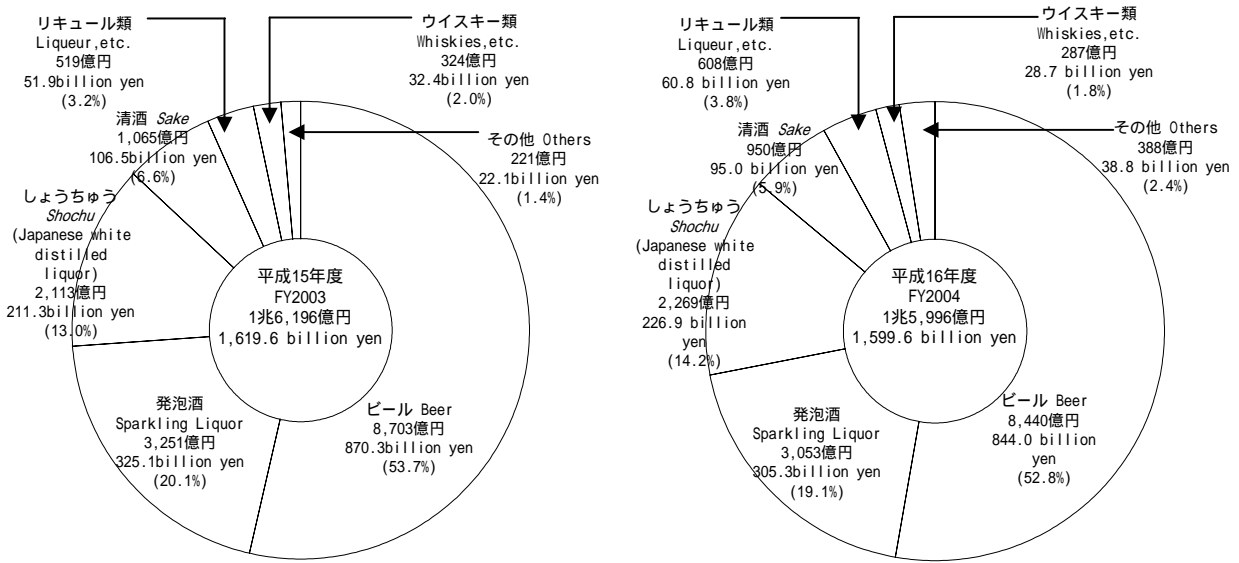
区分 Type	税額 Amount of tax	伸び率 Growth rate	販売数量 (消費)	伸び率 Growth rate
			Volume of sales (consumption)	
	億円 100 million yen	%	kl	%
平成11年度 FY1999	18,163	1.2	9,553,845	1.0
12 2000	17,588	3.2	9,519,513	0.4
13 2001	17,069	3.0	9,556,473	0.4
14 2002	16,226	4.9	9,455,120	1.1
15 2003	16,196	0.2	9,120,025	3.5
16 2004	15,996	1.2	9,041,697	0.9

(2) 税額を種類別に前年と比べると、しょうちゅうは2,113億円から2,269億円（構成比14.2%）へと156億円（伸び率7.4%）、リキュール類は519億円から608億円（構成比3.8%）へと89億円（伸び率17.1%）増加している。また、その他が221億円から388億円（構成比2.4%）へと168億円（伸び率75.8%）増加しているが、この主な要因は、その他のうち、粉末酒その他の雑酒が31億円から180億円（構成比1.1%）へと149億円（伸び率482.1%）増加していることによるものである。

これに対し、ビールは8,703億円から8,440億円（構成比52.8%）へと263億円（伸び率 3.0%）、発泡酒は3,251億円から3,053億円（構成比19.1%）へと198億円（伸び率 6.1%）、清酒は1,065億円から950億円（構成比5.9%）へと115億円（伸び率 10.8%）それぞれ減少している（第24図参照）。

Compared to the previous year, the amount of tax revenue by liquor type changed as follows: beer decreased by 26.3 billion yen (rate of increase: -3.0%) from 870.3 billion yen to 844.0 billion yen (component ratio:52.8%); sparkling liquor decreased by 19.8 billion yen (rate of increase: -6.1%) from 325.1 billion yen to 305.3 billion yen (component ratio: 19.1%); *shochu* (Japanese white distilled liquor) increased by 15.6billion yen (rate of increase: 7.4%) from 211.3 billion yen to 226.9 billion yen (component ratio: 14.2%); *sake* decreased by 11.5 billion yen (rate of increase: -10.8%) from 106.5 billion yen to 95.0 billion yen (component ratio:5.9%) and liqueur increased by 8.9 billion yen (rate of increase: 17.1%) from 51.9 billion yen to 60.8 billion yen (component ratio: 3.8%) (see Figure 24). Additionally others increased by 16.8 billion yen (rate of increase: 75.8%) from 22.1 billion yen to 38.8 billion yen (component ratio: 2.4%). This main factor is increase of powder liquor and other miscellaneous liquors out of others. It increased by 14.9 billion yen (rate of increase: 482.1%) from 3.1 billion yen to 18.0 billion yen (component ratio: 1.1%).

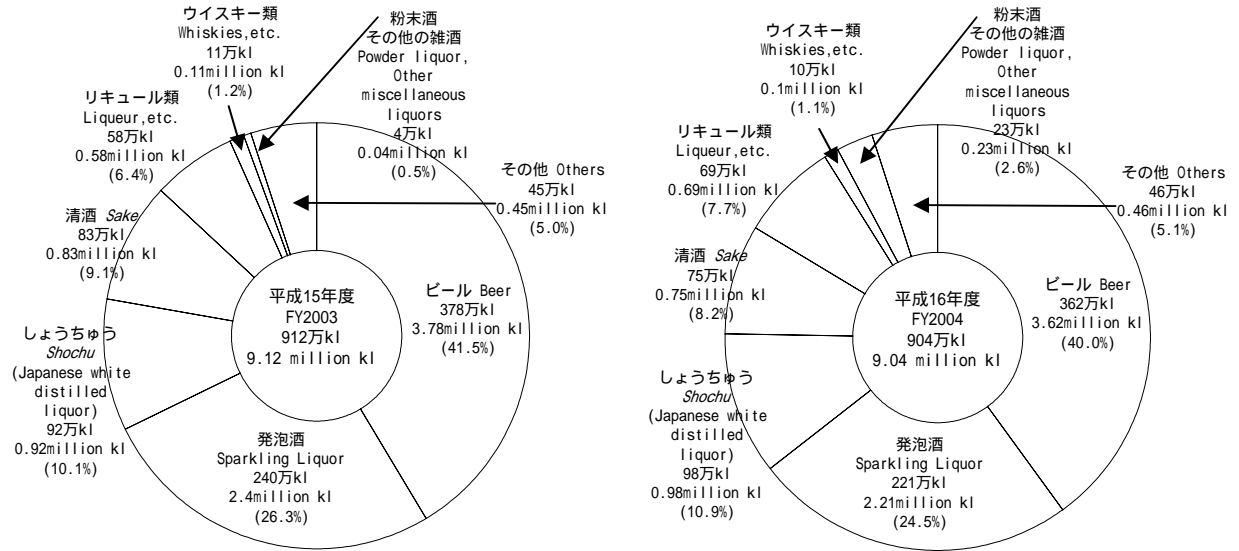
(第24図) 種類別の税額
Figure 24: Amount of tax revenue by liquor type



(3) 販売（消費）数量の状況を種類別に前年と比べると、発泡酒は240万klから221万kl（構成比24.5%）へと19万kl（伸び率 7.9%）減少、ビールは378万klから362万kl（構成比40.0%）へと17万kl（伸び率 4.4%）減少している。これに対し、粉末酒その他の雑酒は4万klから23万kl（構成比2.6%）へと19万kl（伸び率445.5%）増加、リキュール類は58万klから69万kl（構成比7.7%）へと11万kl（伸び率19.3%）増加している（第25図参照）。

Compared to the previous year, the volume of sales (consumption) by liquor type changed as follows: sparkling liquor decreased by 0.19 million kl (rate of increase: -7.9%) from 2.40 million kl to 2.21 million kl (component ratio: 24.5%); beer decreased by 0.17 million kl (rate of increase: -4.4%) from 3.78 million kl to 3.62 million kl (component ratio: 40.0%); powder liquor and other miscellaneous liquors increased by 0.19 million kl (rate of increase: 445.5%) from 0.04 million kl to 0.23 million kl (component ratio: 2.6%); liqueur increased by 0.11 million kl (rate of increase: 19.3%) from 0.58 million kl to 0.69 million kl (component ratio: 7.7%) (see Figure 25).

(第25図) 種類別の販売（消費）数量
Figure 25: Volume of sales (consumption) by liquor type



(4) 販売（消費）数量の伸びを、5年前（平成11年度）と比べると、しょうちゅう・発泡酒は増加しているが、その他は減少している（第26表参照）。

Compared to five years before (1999), the volumes of sales (consumption) increased for *shochu* and sparkling liquor, but decreased for other liquors (see Table 26).

(第26表) 種類別販売（消費）数量の伸び

Table 26: Change of the volumes of sales (consumption) by liquor type

区分 Type	清酒 Sake		しょうちゅう Shochu		ビール Beer		果実酒類 Fruit liquor		ウイスキー類 Whiskies		発泡酒 Sparkling liquor	
	千k/ Thousand	伸び率 Growth rate	千k/ Thousand	伸び率 Growth rate	千k/ Thousand	伸び率 Growth rate	千k/ Thousand	伸び率 Growth rate	千k/ Thousand	伸び率 Growth rate	千k/ Thousand	伸び率 Growth rate
平成11年度 FY1999	1,030	2.2	721	4.6	5,508	6.0	293	6.4	157	5.4	1,278	38.1
12 2000	977	5.1	734	1.8	5,185	5.9	282	3.7	145	7.6	1,574	23.2
13 2001	933	4.6	792	7.9	4,622	10.9	266	5.7	135	6.9	2,157	37.0
14 2002	888	4.8	832	5.1	4,132	10.6	271	1.7	122	9.7	2,465	14.3
15 2003	826	7.0	921	10.7	3,783	8.4	247	8.9	112	8.6	2,403	2.5
16 2004	746	9.8	983	6.7	3,617	4.4	234	5.2	100	10.5	2,213	7.9

9 たばこ税及びたばこ特別税

Tobacco tax and special tobacco surtax

平成16年度におけるたばこ税及びたばこ特別税（税関分を除く。）の課税数量は、2,206億本（前年2,209億本）、税額は8,622億円（同8,289億円）で、前年に比べて課税数量で3億本（伸び率 0.1%）減少、税額で333億円（同4.0%）増加している。（第27表参照）。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included in FY 2004 is 220.6 billion pieces, which is 0.3 billion pieces less (rate of increase:-0.1 %) than the previous year (220.9 billion pieces).

And the amount of tax is 862.2 billion yen, which is 33.3 billion yen more (4.0 %) than the previous year (828.9 billion yen). (see Table 27).

(第27表) たばこ税及びたばこ特別税の課税数量、税額

Table 27: Taxable quantity of tobacco tax and special tobacco surtax

区分 Type	課税数量 Taxable quantity		税額 Amount of tax	
	億本 100 million pieces	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate
平成11年度 FY1999	2,573	0.4	9,198	7.4
12 2000	2,453	4.7	8,596	6.5
13 2001	2,393	2.4	8,387	2.4
14 2002	2,305	3.7	8,078	3.7
15 2003	2,209	4.2	8,289	2.6
16 2004	2,206	0.1	8,622	4.0

10 揮発油税及び地方道路税

Gasoline tax and local road tax

平成16年度における揮発油税及び地方道路税（税関分を除く。）の課税数量は、59,847千kl（前年59,011千kl）、税額は3兆2,153億円（同3兆1,703億円）で、前年に比べて課税数量で836千kl（伸び率1.4%）、税額で450億円（同1.4%）増加している（第28表参照）。

Taxable quantity of gasoline tax and local road tax (except for that of the custom house) in FY 2004 is 59,847 thousand kl (for the previous year, 59,011 thousand kl), which is 836 thousand kl more (rate of increase 1.4%) than the previous year. And the amount of tax is 3,215.3 billion yen, which is 45.0 billion yen more (1.4%) than previous year (3,170.3 billion yen) (see Table 28).

（第28表）揮発油税及び地方道路税の課税数量、税額

Table 28: Taxable quantity and Amount of tax of gasoline tax and local road tax

区分 Type		課税数量		税額	
		Taxable quantity	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		千kl Thousand	%	億円 100 million yen	%
平成11年度	FY1999	56,437	3.0	30,321	3.0
12	2000	57,134	1.2	30,696	1.2
13	2001	57,858	1.3	31,084	1.3
14	2002	58,334	0.8	31,339	0.8
15	2003	59,011	1.2	31,703	1.2
16	2004	59,847	1.4	32,153	1.4

11 航空機燃料税

Aviation fuel tax

平成16年度における航空機燃料税の課税数量は5,136千kl（前年5,273千kl）、税額は1,197億円（同1,233億円）で、前年に比べて課税数量で137千kl（伸び率-2.6%）、税額で36億円（同-2.9%）減少している（第29表参照）。

Taxable quantity of aviation fuel tax in FY 2004 is 5,136 thousand kl, which is 137 thousand kl less (rate of increase: -2.6%) than the previous year (5,273 thousand kl). And the amount of tax is 119.7 billion yen, which is 3.6 billion yen less (-2.9%) than the previous year (123.3 billion yen). (see Table 29).

（第29表）航空機燃料税の課税数量、税額

Table 29: Taxable quantity and Amount of tax of aviation fuel tax

区分 Type		課税数量		税額	
		Taxable quantity	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		千kl Thousand	%	億円 100 million yen	%
平成11年度	FY1999	5,039	5.4	1,192	2.5
12	2000	5,116	1.5	1,199	0.6
13	2001	5,166	1.0	1,211	1.0
14	2002	5,204	0.7	1,221	0.8
15	2003	5,273	1.3	1,233	1.0
16	2004	5,136	2.6	1,197	2.9

12 石油ガス税

Liquefied petroleum gas tax

平成16年度における石油ガス税の課税数量は1,642千t（前年1,628千t）、税額は287億円（同285億円）で、前年に比べて課税数量で13千t（伸び率0.8%）、税額で2億円（同0.8%）増加している。（第30表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2004 is 1,642 thousand ton, which is 13 thousand ton more (rate of increase:0.8 %) than the previous year (1,628 thousand ton). And the amount of tax is 28.7 billion yen , which is 0.2 billion yen more (0.8 %) than the previous year (28.5 billion yen) (see Table 30).

（第30表）石油ガス税の課税数量、税額

Table 30: Taxable quantity of Liquefied petroleum gas tax

区 分 Type		課税数量 Taxable quantity	税 額		
			伸び率 Growth rate	伸び率 Growth rate	
		千 t Thousand	%	億円 100 million yen	%
平成11年度	FY1999	1,643	0.1	288	0.1
12	2000	1,623	1.2	284	1.3
13	2001	1,595	1.7	279	1.7
14	2002	1,610	0.9	282	1.0
15	2003	1,628	1.1	285	1.1
16	2004	1,642	0.8	287	0.8

13 石油石炭税

Petroleum and coal tax

平成16年度における石油石炭税（税関分を除く。）の課税数量は、原油分が868千kl（前年857千kl）、ガス状炭化水素分が2,177千t（同2,122千t）で、前年に比べて原油分は11千kl（伸び率1.3%）、ガス状炭化水素分は54千t（同2.6%）増加している。税額は原油分が17.7億円（同17.5億円）、ガス状炭化水素分が18.3億円（同16.4億円）で、前年に比べて原油分は0.2億円（伸び率1.1%）、ガス状炭化水素分は1.9億円（同11.4%）増加している。石炭は、課税数量が1,683千t、税額が3.9億円であった。（第31表参照）。

Taxable quantity of Petroleum and coal tax (figures for custom house are not include) for FY 2004 is as follows: crude oil increased by 11 thousand kl (rate of increase:1.3%) from 857 thousand kl to 868 thousand kl; gaseous hydrocarbons increased by 54 thousand ton (2.6%) from 2,122 thousand ton to 2,177 thousand ton. And amount of it is as follows: crude oil increased by 20 million yen (1.1%) from 1.75 billion yen to 1.80 billion yen; gaseous hydrocarbons increased by 0.19 billion yen (11.4%) from 1.64 billion yen to 1.83 billion yen. Additionally taxable quantity of coal is 1,683 thousand ton. And amount tax of it is 0.4 billion yen(see Table 31).

（第31表）石油石炭税の課税数量、税額

Table 31: Taxable quantity of Petroleum and coal tax

区 分 type		課税数量 Taxable quantity	税 額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand	%	億円 100 million yen	%
原 油 crude oil					
平成11年度	FY1999	703	8.4	14.3	8.4
12	2000	771	9.6	15.7	9.7
13	2001	721	6.5	14.7	6.5
14	2002	758	5.1	15.5	5.0
15	2003	857	13.1	17.5	13.1
16	2004	868	1.3	17.7	1.1
ガス状炭化水素 gaseous hydrocarbons					
平成11年度	FY1999	1,691	1.3	12.2	1.3
12	2000	1,816	7.4	13.1	7.4
13	2001	1,807	0.5	13.0	0.5
14	2002	1,927	6.6	13.9	6.6
15	2003	2,122	10.1	16.4	18.5
16	2004	2,177	2.6	18.3	11.4
石炭 coal					
平成15年度	FY2003	661	-	1.5	-
16	2004	1,683	154.5	4.0	163.2

14 印紙税

Stamp tax

平成16年度における印紙税（現金納付分）の税額は2,079億円（前年2,105億円）、納税人員は189千人（同189千人）で、前年に比べて税額で26億円（伸び率 -1.3%）減少し、納税人員で0.3千人（同0.1%）増加している（第32表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2004 is 207.9 billion yen, which is 2.6 billion yen less (rate of increase: -1.3 %) than the previous year (210.5 billion yen).

The number of taxpayers increased by 0.1 % from the previous year to 189 thousand (see Table 32).

（第32表）印紙税の税額、納税人員

Table 32: Amount of stamp tax and Number of taxpayers

区分 Type		税額 Amount of tax	伸び率 Growth rate	納税人員 Number of taxpayers	
					伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成11年度	FY1999	2,234	1.7	205	0.9
12	2000	2,239	0.2	206	0.6
13	2001	2,177	2.8	199	3.5
14	2002	2,123	2.5	193	2.9
15	2003	2,105	0.9	189	2.0
16	2004	2,079	1.3	189	0.1

15 電源開発促進税

Promotion of power-resources development tax

平成16年度における電源開発促進税の課税電力量は8,732億Kw/h（前年8,414億Kw/h）、税額は3,711億円（同3,674億円）で、前年に比べて課税電力量で318億Kw/h（伸び率3.8%）、税額で37億円（同1.0%）増加している（第33表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2004 is 873.2 billion Kwh, which is 31.8 billion Kwh more (rate of increase:3.8 %) than the previous year (841.4 billion Kwh).

And the amount of tax is 371.1 billion yen, which is 3.7 billion yen more (1.0 %) than the previous year (367.4 billion yen). (see Table 33).

（第33表）電源開発促進税の電力量、税額

Table 33: Taxable quantity of electricity sold and Amount of promotion of power-resources development tax

区分 type		販売電気の電力量 Taxable quantity of electricity sold	伸び率 Growth rate	税額 Amount of tax	
					伸び率 Growth rate
		百万Kwh Million Kwh	%	億円 100 million yen	%
平成11年度	FY1999	8,157	1.8	3,630	1.8
12	2000	8,434	3.4	3,753	3.4
13	2001	8,312	1.5	3,699	1.5
14	2002	8,422	1.3	3,748	1.3
15	2003	8,414	0.1	3,674	2.0
16	2004	8,732	3.8	3,711	1.0

16 国税徴収

Collection of national tax

- (1) 平成16年度における国税の徴収決定済額は、53兆237億円(前年50兆7,145億円)で、前年に比べて2兆3,092億円(伸率4.6%)増加している(第34表参照)。

The amount determined for collection of national tax in FY 2004 is 53,023.7 billion yen, which is 2,309.2 billion yen more (rate of increase: 4.6 %) than the previous year (50,714.5 billion yen) (see Table 34).

(第34表) 国税の徴収決定済額

Table 34: Amount determined for collection of national tax

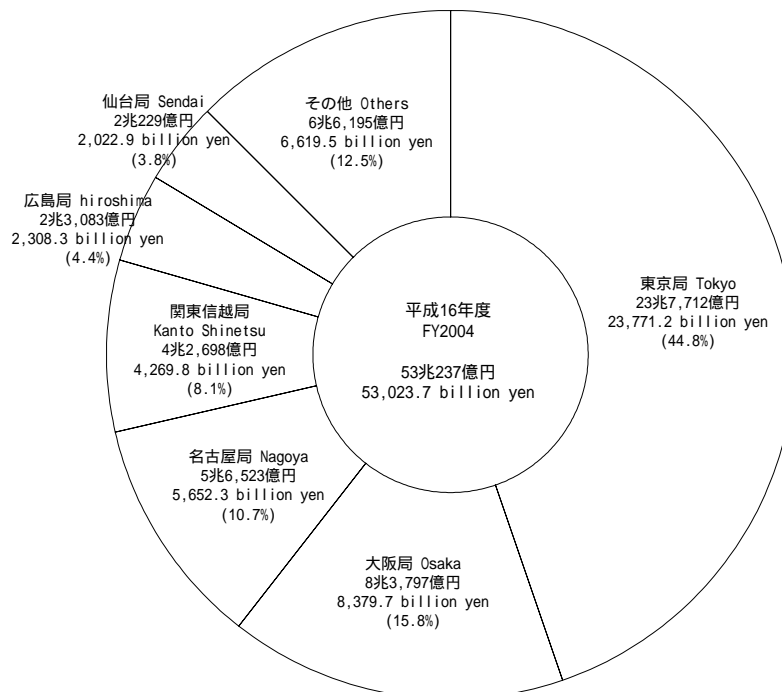
区 分 Type	平成15年度 FY2003	構成比 Component ratio	平成16年度 FY2004	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	134,277	27.8	143,490	27.1	6.9
消費税及地方消費税 Consumption tax and local consumption tax	} 131,397	25.7	134,305	25.3	2.2
消費税 Consumption tax					
法人税 Corporation tax	114,897	21.4	127,781	24.1	11.2
申告所得税 Self-assessment income tax	33,419	6.6	32,979	6.2	1.3
相続税 Inheritance tax	25,925	5.5	24,183	4.6	6.7
揮発油税及地方道路税 Gasoline tax and local road tax	34,409	6.6	34,764	6.6	1.0
酒の税 Liquor tax	16,273	3.1	16,033	3.0	1.5
その他 Others	16,549	3.2	16,702	3.1	0.9
計 Total	507,145	100.0	530,237	100.0	4.6

- (2) 国税局別に徴収決定済額をみると、東京国税局23兆7,712億円(構成比44.8%)、大阪国税局8兆3,797億円(15.8%)、名古屋国税局5兆6,523億円(10.7%)、関東信越国税局4兆2,698億円(8.1%)となっている(第35図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 23,771.2 billion yen (component ratio: 44.8 %); Osaka, 8,379.7 billion yen (15.8 %); Nagoya, 5,652.3 billion yen (10.7 %); Kanto Shinetsu, 4,269.8 billion yen (8.1 %) (see Figure 35).

(第35図) 国税局別の徴収決定済額

Figure 35: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus

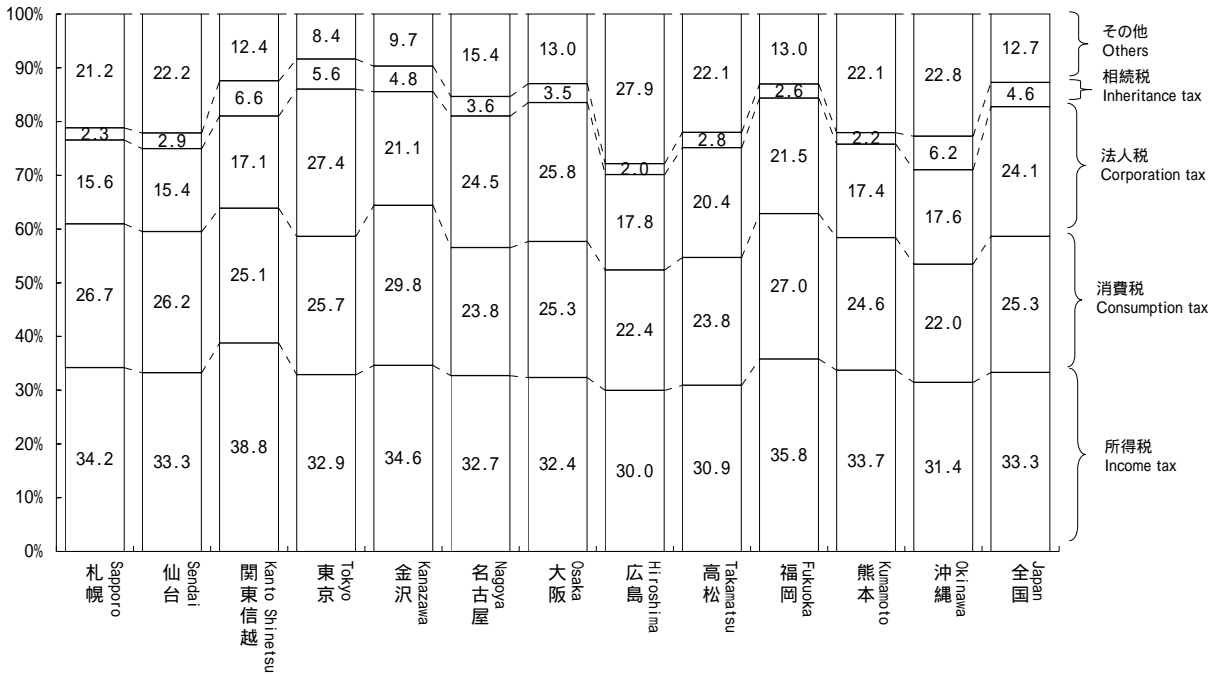


また、国税局別に主要税目の構成をみると、各国税局とも所得税が最も高い比率となっている（第36図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that income tax represents the highest component rate in each Regional Taxation Bureau (see Figure 36).

（第36図）国税局別徴収決定済額の構成

Figure 36: Composition of the amount determined for collection of national tax by Regional Taxation Bureaus



17 国税滞納

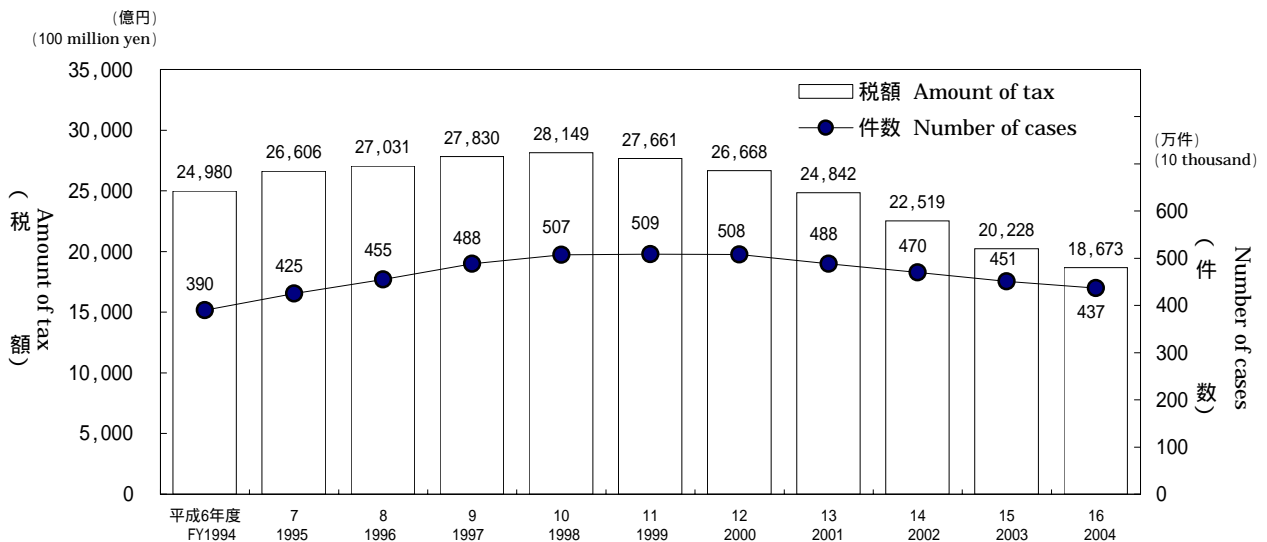
Delinquency of national tax

- (1) 平成16年度末における国税の整理中の滞納は、437万件（前年度451万件）1兆8,673億円（同2兆228億円）であり、前年に比べ件数は14万件（伸び率 3.1%）減少しており、税額も1,555億円（同 7.7%）減少している（第37図参照）。

As of the end of FY 2004, the number of tax delinquencies in processing is 4,370 thousand (for the previous fiscal year, 4,509 thousand) and the amount of arrears is 1,867.3 billion yen (2,022.8 billion yen). Compared to the previous year, they decreased by 139 thousand (rate of increase: -3.1%), and by 155.5 billion yen (-7.7%) respectively (see Figure 37).

（第37図）年度末における整理中の滞納の件数、税額の推移

Figure 37: Number of tax delinquencies and Amount of arrears as of the end of the fiscal year, and Changes of amount of tax



(2) 年度末における整理中の滞納額を税目別にみると、申告所得税5,072億円（前年度5,446億円）、消費税4,885億円（同5,296億円）、源泉所得税3,725億円（同3,935億円）の順になっている（第38表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: Self-assessment income tax, 507.2 billion yen (for the previous fiscal year 544.6 billion yen); consumption tax, 488.5 billion yen (529.6 billion yen); withholding income tax, 372.5 billion yen (393.5 billion yen) (see Table 38).

(第38表) 税目別の年度末における整理中の滞納
Table 38: Amount of arrears in processing by tax type

区 分 Type	平成15年度 FY2003		平成16年度 FY2004		
	件 数 Number of cases	税 額 Tax of amount	件 数 Number of cases	税 額 Tax of amount	伸び率 Growth rate
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	%
源泉所得税 Withholding income tax	905	3,935	878	3,725	5.3
申告所得税 Self-assessment income tax	2,102	5,446	2,054	5,072	6.9
法人税 Corporation tax	174	2,536	165	2,429	4.2
相続税 Inheritance tax	58	2,890	54	2,451	15.2
消費税 Consumption tax	1,257	5,296	1,207	4,885	7.8
その他 Others	13	126	12	111	11.9
合 計 Total	4,509	20,228	4,370	18,673	7.7

(注) 地方消費税は含まない。
Note: Excluding local consumption tax.

18 直接国税犯則事件（査察事件）

Direct national tax violation cases (criminal investigation cases)

(1) 平成16年における直接国税犯則事件に係る一審判決の件数は171件で、そのうち有罪件数は171件（有罪率100.0%）である（第39表参照）。

The number of first trials related to direct national tax violation in 2004 is 171, of which the number of conviction cases is 171 (rate of conviction ruling: 100%) (see Table 39).

(第39表) 一審判決数及び有罪件数・率の累年比較
Table 39: Number of first trials, Comparison of the number and rate of conviction rulings by year

区 分 Type	判決件数 Number of first trials	有 罪 Conviction ruling	
		件 数 Number of conviction ruling	率 Rate
	件 Case	件 Case	%
平成11年度 FY1999	164	164	100.0
12 2000	145	145	100.0
13 2001	155	155	100.0
14 2002	169	169	100.0
15 2003	133	133	100.0
16 2004	171	171	100.0

(注) 件数には、控訴審等において一審差戻しとなった件数を含む。
Note: The number of first trials includes cases referred back to the court of the first instance by higher courts.

(2) 平成16年度における査察事件に係る脱税額は 282億円で、前年度より54億円（16.1%）減少し、告発件数に占める1件あたりの脱税額は133百万円（前年度166百万円）となっている（第40表参照）。

The amount of tax evasion involved in criminal investigation cases in FY 2004 is 28.2 billion yen, which is 5.4 billion yen less (-16.1%) than the previous year. Average amount of tax evasion per case prosecuted is 133 million yen (for the previous year, 166 million yen) (see Table 40).

(第40表) 査察事件の脱税額、1件あたりの脱税額
Table 40: Amount of tax evasion involved in criminal investigation cases and Amount of tax evasion per case

区 分 Type	脱税額 Amount of tax evasion	伸び率 Growth rate	1件あたりの 脱税額
			Amount of tax evasion per case
	億円 100 million yen	%	百万円 million yen
平成11年度 FY1999	316	19.8	154
12 2000	271	14.3	132
13 2001	309	14.2	146
14 2002	357	15.5	182
15 2003	336	5.9	166
16 2004	282	16.1	133

資料：査察課調
Source: Criminal Investigation Division

19 不服審査・訴訟事件

Administrative review/ Litigation case

- (1) 平成16年度中の異議申立の発生件数は4,272件(前年度5,573件)で前年度に比べて1,301件(伸び率 23.3%)減少している。前年度から繰り越された1,469件を含む要処理件数5,741件のうち、処理済件数は4,516件で、このうち異議申立人の請求が一部又は全部認められた請求認容件数は610件(前年度817件)、割合は13.5%(前年度14.6%)となっている(第41表参照)。

The number of the requests for reinvestigation in FY 2004 is 4,272, which is 1,301 less (rate of increase: -23.3%) than the previous fiscal year (5,573).

Out of 5,741 cases necessary to dispose including 1,469 cases carried over from the previous year, 4,516 cases are already disposed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 610 (for the previous fiscal year, 817), which accounts for 13.5% (14.6%) of all cases (see Table 41).

(第41表) 異議申立ての状況

Table 41: Disposition of requests for reinvestigation

区分 Type	申立て件数 Number of the requests for reinvestigation		伸び率 Growth rate	処理済件数 Number of already disposed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成11年度	FY1999	5,674	1.9	5,705	684	12.0
12	2000	5,650	0.4	5,874	850	14.4
13	2001	4,860	14.0	5,071	756	14.9
14	2002	5,119	5.3	4,809	774	16.1
15	2003	5,573	8.9	5,615	817	14.6
16	2004	4,272	23.3	4,516	610	13.5

- (2) 平成16年度中の審査請求の発生件数は3,087件(前年度3,447件)で前年度に比べて360件(伸び率 10.4%)減少している。前年度から繰り越された2,734件を含む要処理件数5,821件のうち、処理済件数は3,382件で、このうち審査請求人の請求が一部又は全部認められた請求認容件数は493件(前年度818件)、割合は14.6%(前年度22.0%)となっている(第42表参照)。

The number of the requests for reconsideration in FY 2004 is 3,087, which is 360 less (rate of increase: -10.4%) than the previous year (3,447).

Out of 5,821 cases necessary to dispose including 2,734 cases carried over from the previous year, 3,382 cases are already disposed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 493 (for the previous year, 818), which accounts for 14.6% (22.0%) of all cases (see Table 42).

(第42表) 審査請求の状況

Table 42: Disposition of requests for reconsideration

区分 Type	審査請求件数 Number of requests for reconsideration		伸び率 Growth rate	処理済件数 Number of already disposed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成11年度	FY1999	3,068	1.3	3,003	431	14.4
12	2000	3,405	11.0	3,071	466	15.2
13	2001	2,910	14.5	3,294	459	13.9
14	2002	2,823	3.0	3,403	500	14.7
15	2003	3,447	22.1	3,721	818	22.0
16	2004	3,087	10.4	3,382	493	14.6

- (3) 平成16年度中に国側を被告とした訴訟の発生件数は552件(前年度492件)で、前年度に比べて60件(伸び率12.2%)増加している。訴訟が終了した件数は478件で、このうち原告が一部又は全部勝訴した原告勝訴件数は57件(前年度53件)、割合は11.9%(前年度11.2%)となっている(第43表参照)。

The number of the litigation cases (government as defendant) in FY 2004 is 552, which is 60 more (rate of increase: 12.2%) than the previous year (492).

From the viewpoint of disposition type, the number of finished cases where the decisions were in favor of plaintiffs partly or fully is 57 (for the previous year, 53), which accounts for 11.9% (11.2%) of all cases (see Table 43).

(第43表) 国側を被告とした訴訟状況

Table 43: Disposition of litigation cases (government as defendant)

区分 Type	訴訟提起件数 Number of filed litigation cases		伸び率 Growth rate	訴訟終了件数 Number of finished litigation cases	原告勝訴件数 Number of decisions in favor of plaintiffs	割合 Percentage
	件 Case	%				
平成11年度	FY1999	376	1.9	430	26	6.1
12	2000	388	3.2	397	22	5.6
13	2001	400	3.1	404	33	8.2
14	2002	380	5.0	346	33	9.6
15	2003	492	29.5	473	53	11.2
16	2004	552	12.2	478	57	11.9