

# 平成18年度統計調査結果の概要

## Outline of Results of Statistical Survey for FY2006

### 1 租税及び印紙収入

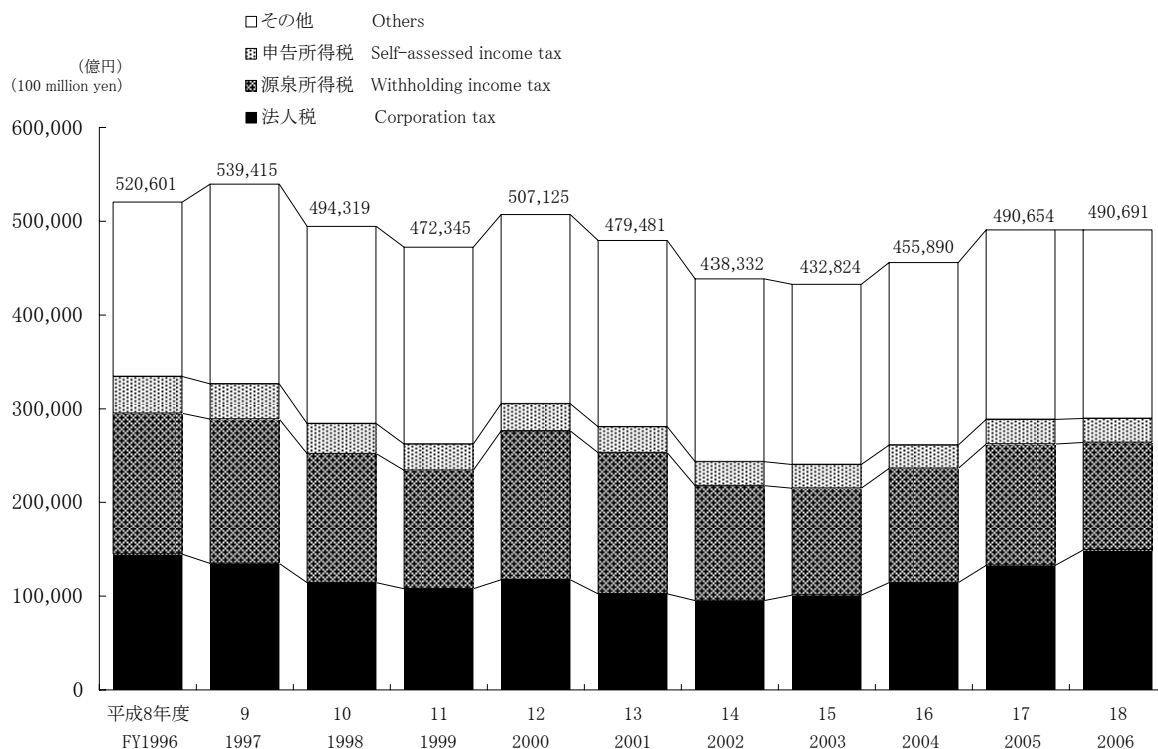
#### Tax and Stamp revenues

(1) 平成18年度における租税及び印紙収入の決算額（一般会計分）は49兆 691億円（前年49兆 654億円）で、前年に比べて36億円（伸び率0.0%）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 2006 fiscal year (for general account) is 49,069.1 billion yen (49,065.4 billion yen for the previous year) and it is the increase of 3.6 billion yen (rate of increase: 0.0%) 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11兆 4,943億円（前年12兆 9,558億円）、法人税14兆9,179億円（13兆2,736億円）、消費税10兆 4,633億円（10兆 5,834億円）、申告所得税2兆 5,598億円（2兆 6,301億円）、相続税1兆 5,186億円（1兆 5,657億円）となっており、前年に比べて、法人税は1兆6,443億円（伸び率12.4%）増加、源泉所得税、消費税、申告所得税、相続税はそれぞれ1兆4,616億円（伸び率△11.3%）、1,201億円（△1.1%）、703億円（△2.7%）、471億円（△3.0%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 11,494.3 billion yen (for the previous year, 12,955.8 billion yen), corporation tax of 14,917.9 billion yen (13,273.6 billion yen), consumption tax 10,463.3 billion yen (10,583.4 billion yen), self-assessment income tax of 2,559.8 billion yen (2,630.1 billion yen), and inheritance tax of 1,518.6 billion yen (1,565.7 billion yen). Compared with the previous year, the revenue of corporation tax increased by 1,644.3 billion yen (12.4%), the revenue of withholding income tax, consumption tax, self-assessment income tax and inheritance tax decreased by 1,461.6 billion yen (rate of increase, -11.3%), 120.1 billion yen (-1.1%), 70.3 billion yen (-2.7%), and 47.1 billion yen (-3.0%) 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

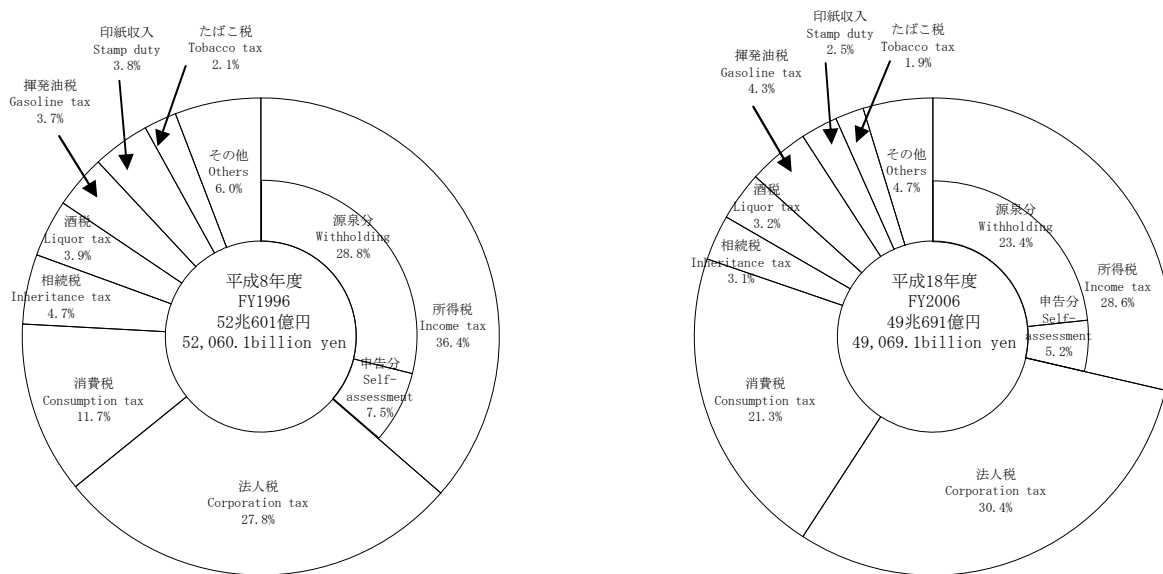
区分 Type	平成17年度 FY2005	構成比 Component ratio	平成18年度 FY2006	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	
源泉所得税 Withholding income tax	129,558	26.4	114,943	23.4	△ 11.3
法人税 Corporation tax	132,736	27.1	149,179	30.4	12.4
消費税 Consumption tax	105,834	21.6	104,633	21.3	△ 1.1
申告所得税 Self-assessment income tax	26,301	5.4	25,598	5.2	△ 2.7
相続税 Inheritance tax	15,657	3.2	15,186	3.1	△ 3.0
その他 Others	80,569	16.4	81,152	16.5	0.7
計 Total	490,654	100.0	490,691	100.0	0.0

また、これを税目別の構成比で見ると、源泉所得税23.4%（前年26.4%）、法人税30.4%（27.1%）、消費税21.3%（21.6%）、申告所得税5.2%（5.4%）、相続税3.1%（3.2%）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 23.4% (for the previous year, 26.4%), corporation tax is 30.4% (27.1%), consumption tax is 21.3% (21.6%), self-assessment income tax is 5.2% (5.4%) and inheritance tax is 3.1% (3.2%) (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61.9%（前年60.3%）、間接税等38.1%（39.7%）で、10年前（平成8年度）に比べて直接税の割合は、3.4ポイント低下している。

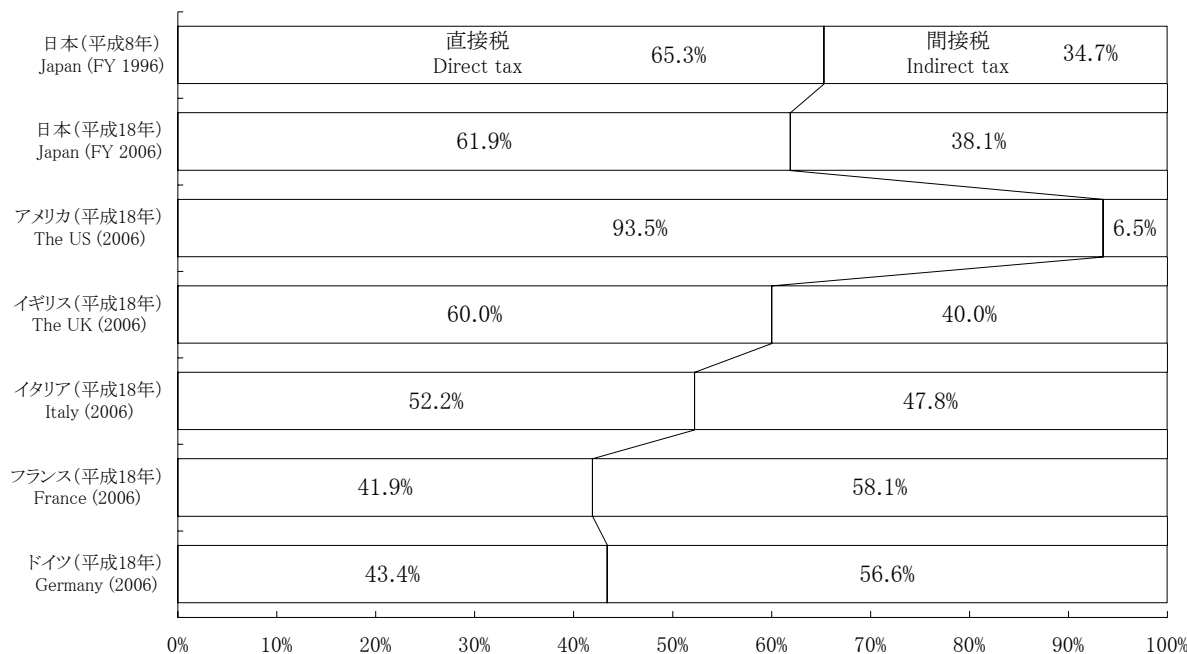
また、直接税の割合を諸外国と比較すると、日本の61.9%に対して、アメリカ93.5%、イギリス60.0%、イタリア52.2%、フランス41.9%、ドイツ43.4%となっている（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 61.9% (for the previous year, 60.3%) and that of indirect tax is 38.1% (39.7%). The percentage of direct tax decreased by 3.4 point compared to 10 years before (FY 1996).

The percentages of direct tax in foreign countries are as follows: the US, 93.5%; the UK, 60.0%; Italy, 52.2%; France, 41.9%; Germany, 43.4%; while it is 61.9% 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



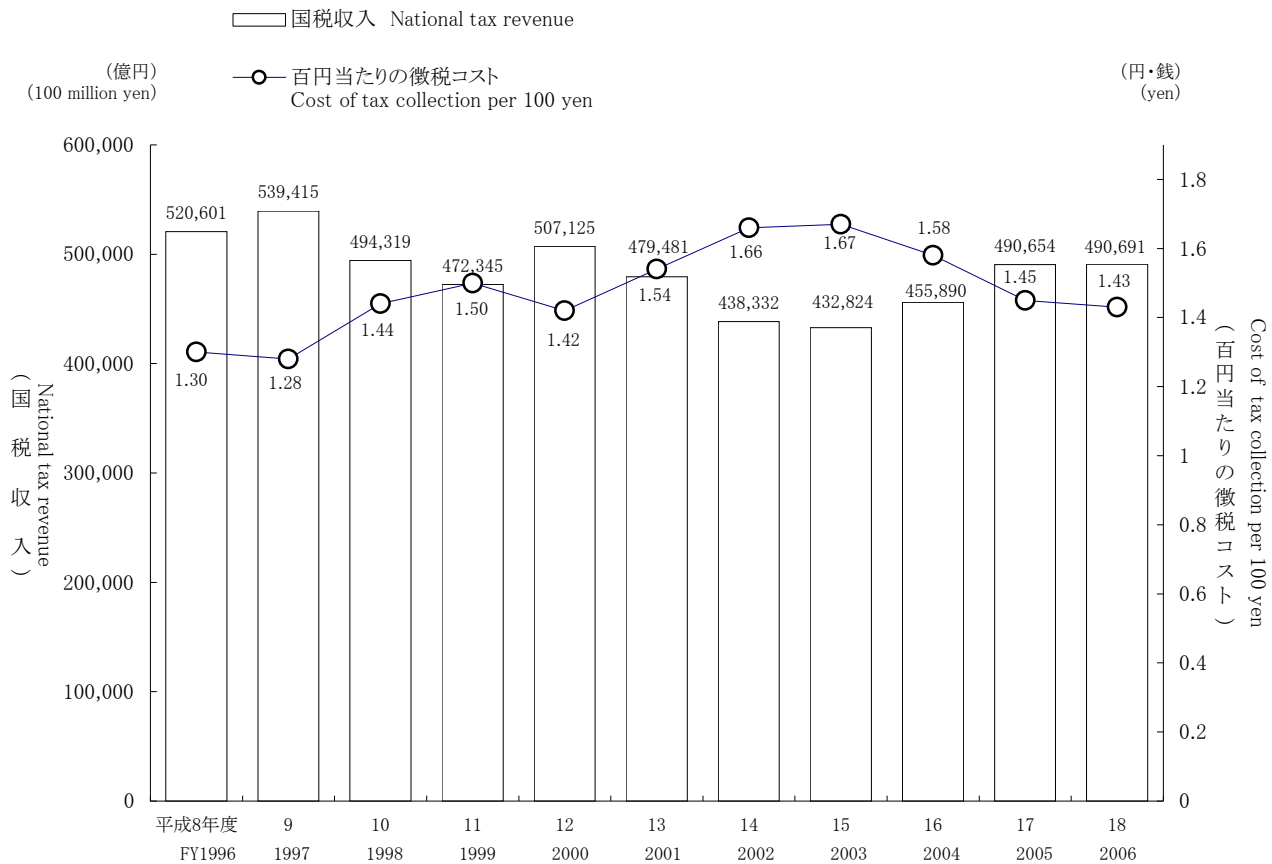
(注) 日本の国税収入には、特別会計分を含んでいる。

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43銭（前年1円45銭）となっている（第5図参照）。  
 Cost of tax collection per 100 yen of national tax revenue is 1.43 yen (for the previous year, 1.45 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18年分の確定申告により申告納税額があった者は、8,233千人（前年8,294千人）で、前年に比べて6万1千人（伸び率△0.7%）減少している。  
 これを所得者別にみると、営業等所得者1,765千人（1,826千人）、農業所得者139千人（138千人）、その他所得者6,329千人（6,329千人）となっている（第6表参照）。

The number of income tax taxpayers who filed final returns in 2006 is 8,233 thousand, which is decrease of 61 thousand (-0.7%) compared to the number of the previous year (8,294 thousand).

Breakdown of taxpayers by income earner type is as follows: business income earners, 1,765 thousand (for the previous year, 1,826 thousand); farm income earners, 139 thousand (138 thousand); other income earners, 6,329 thousand (6,329 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13年分 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
17 2005	8,294	1,826	138	6,329
18 2006	8,233	1,765	139	6,329

また、これに対する総所得金額等は44兆 3,205億円（43兆 7,149億円）で前年に比べて6,056億円（1.4%）増加しており、申告納税額2兆 8,971億円（2兆 6,734億円）で、前年に比べて2,237億円（8.4%）増加している（第7表参照）。

Gross income of these taxpayers is 44,320.5 billion yen (43,714.9 billion yen), which is increase of 605.6 billion yen (1.4%) compared to the previous year and the amount of self-assessment income tax is 2,897.1 billion yen (2,673.4 billion yen), which is increase of 223.7 billion yen (8.4%) 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

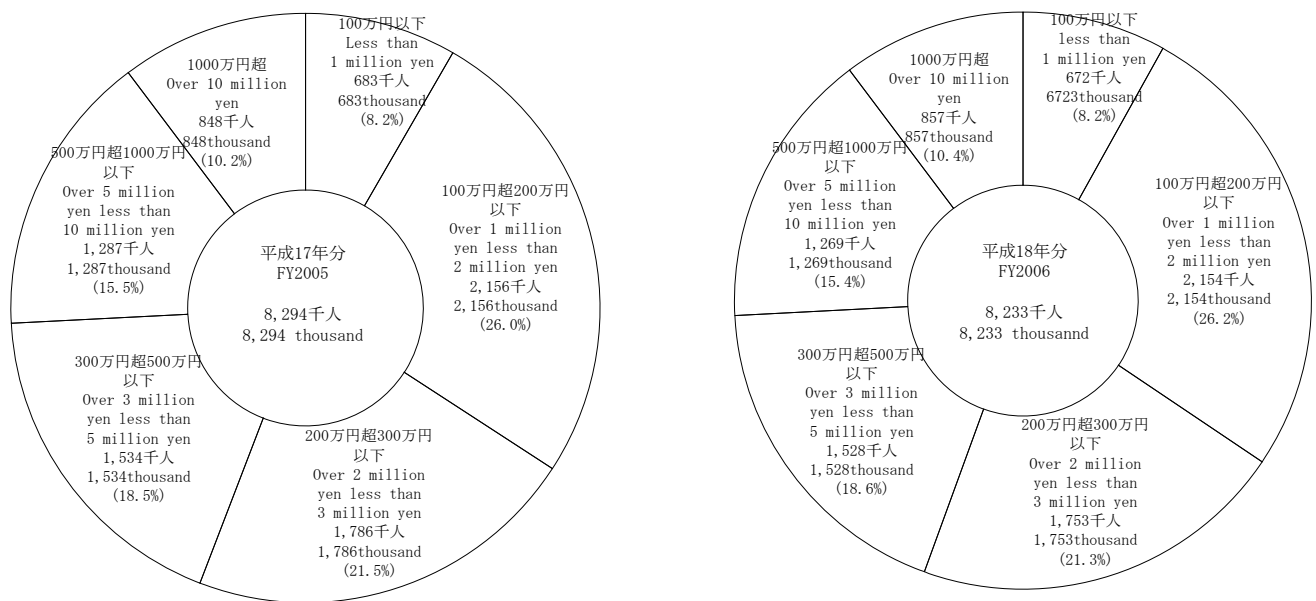
区分 Type	総所得金額等 Gross income	申告納税額 Amounts of self- assessment income tax		
		伸び率 Growth rate	伸び率 Growth rate	
	億円 100 million yen	%	億円 100 million yen	%
平成13年分 2001	399,584	△ 3.1	25,697	△ 3.9
14 2002	380,665	△ 4.7	23,891	△ 7.0
15 2003	383,221	0.7	23,709	△ 0.8
16 2004	401,855	4.9	24,058	1.5
17 2005	437,149	8.8	26,734	11.1
18 2006	443,205	1.4	28,971	8.4

(2) 申告納税者数を総所得金額階級別にみると、100万円以下の者672千人（構成比 8.2%）、100万円超 200万円以下の者2,154千人（26.2%）、200万円超 300万円以下の者 1,753千人（21.3%）、300万円超 500万円以下の者 1,528千人（18.6%）、500万円超1,000万円以下の者 1,269千人（15.4%）、1,000万円超の者857千人（10.4%）となっている（第8図参照）。

Breakdown of the number of taxpayers by final returns by total net income range is as follows: 672 thousand (component rate : 8.2 %) for less than 1 million yen ; 2,154 thousand (26.2 %) for over 1 million yen less than 2 million yen; 1,753 thousand (21.3%) for over 2 million yen less than 3 million yen; 1,528 thousand (18.6 %) for over 3 million yen less than 5 million yen; 1,269 thousand (15.4 %) for over 5 million yen less than 10 million yen; 857 thousand (10.4 %) for over 10 million. (see Figure 8)

(第8図) 総所得金額階級別の申告納税者数

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



### 3 源泉所得税

#### Withholding income tax

(1) 平成18年分の源泉徴収税額は、16兆4,273億円(前年15兆3,109億円)で、前年に比べて1兆1,163億円(伸び率7.3%)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10兆1,328億円から11兆3,625億円へと1兆2,297億円(伸び率12.1%)の増加、報酬・料金等は、1兆3,152億円から1兆3,633億円へと481億円(伸び率3.7%)の増加となっている。

これに対し、配当所得は2兆4,070億円から2兆3,487億円へと583億円(伸び率△2.4%)の減少、利子所得等は6,151億円から4,838億円へと1,313億円(伸び率△21.3%)の減少となった(第9表参照)。

The amount of withholding income tax in 2006 is 16,427.3 billion yen (for the previous year, 15,310.9 billion yen). It increased by 1,116.3 billion yen (rate of increase: 7.3%) compared to the previous year.

According to the breakdown by income type, employment income increased 1229.7 billion yen from 10,132.8 to 11,362.5 billion yen (12.1%); remuneration/fees, etc. increased 48.1 billion yen from 1,315.2 to 1,363.3 billion yen (3.7%); dividend income decreased 58.3 billion yen from 2,407.0 to 2,348.7 billion yen (-2.4%); interest income decreased 131.3 billion yen from 615.1 to 483.8 billion yen (-21.3%) (see Table 9).

(第9表) 源泉徴収税額

Table 9: Amounts of withholding income tax

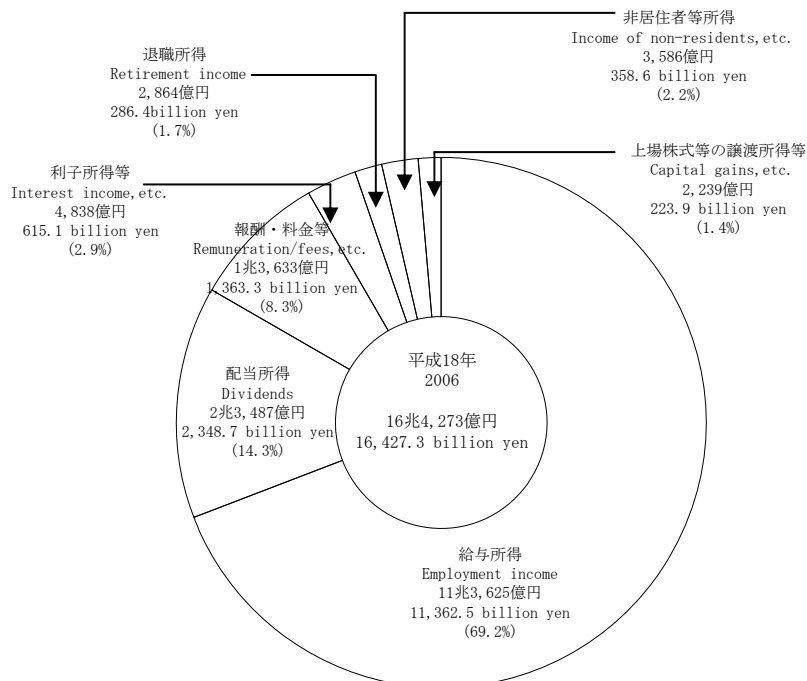
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration/ fees, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成13年分 2001	101,371	9,430	11,140	39,863	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
17 2005	101,328	24,070	13,152	6,151	8,409	153,109	13.1
18 2006	113,625	23,487	13,633	4,838	8,689	164,273	7.3

また、種類別に構成比を見ると、給与所得69.2%(前年66.2%)、配当所得14.3%(同15.7%)、報酬・料金等8.3%(同8.6%)、利子所得等2.9%(同4.0%)となっている(第10図参照)。

The component ratio of each income type is as follows: employment income, 69.2% (for the previous year, 66.2%); dividend income, 14.3% (15.7%); remuneration/fees, etc., 8.3% (8.6%); interest income, etc., 2.9% (4.0%) (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、7,112千件（前年 7,142千件）で、これを種類別にみると、給与所得 3,846千件（3,860千件）、報酬・料金等 3,070千件（3,083千件）、配当所得126千件（129千件）となっている（第11表参照）。

The number of withholding agents is 7,112 thousand (for the previous year, 7,142 thousand), including 3,846 thousand (3,860 thousand) for employment income, 3,070 thousand (3,083 thousand) for remuneration/fee, etc., and 126 thousand (129 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13年分 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
17 2005	3,860	3,083	129	70
18 2006	3,846	3,070	126	71

(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18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44,845千人（前年 44,936千人）で、その平均給与は男性 5,387千円（5,384千円）、女性 2,710千円（2,728千円）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 2006, the number of employment income earners who worked through a year was 44,845 thousand (for the previous year, 44,936 thousand), and the average wages and salaries was 5,387 thousand (for the previous year, 5,384 thousand yen) for men, and 2,710 thousand yen (2,728 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		
	千人 Thousand	伸び率 Growth rate	男 Male	女 Female	計 Total
		%	千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成13年分 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
17 2005	44,936	0.9	5,384	2,728	4,368
18 2006	44,845	△0.2	5,387	2,710	4,349

(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 44,845千人のうち、源泉徴収により所得税を納税している者は 38,288千人となっている。税額は9兆8,925億円であり、納税者の給与総額に対する税額の割合は5.40%となっている（第13表参照）。

Among 44,845 thousand employment income earners, the number of those who paid withholding income tax was 38,288 thousand. The amount of tax is 9,892.5 billion yen which stands for 5.40 % 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 ①	内 納税者数 Number of taxpayers ②	納税者割合 Percentage of taxpayers ②/①	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13年分 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
17 2005	44,936	38,525	85.7	1,962,779	1,847,845	89,630	4.57	4.85
18 2006	44,845	38,288	85.4	1,950,153	1,833,281	98,925	5.07	5.40

(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 2,964千社（前年 2,940千社）で、前年に比べて24千社（伸び率 0.8%）増加している。

各事業年度の所得金額は54兆2,216億円（45兆6,649億円）で、前年に比べて8兆5,567億円（18.7%）増加している。また、これに対する税額は13兆8,639億円（11兆8,933億円）で、前年に比べて1兆9,706億円（16.6%）増加している（第14表参照）。

The number of corporations increased by 24 thousand (rate of increase: 0.8 %) from 2,940 thousand of the previous year to 2,964 thousand. The amount of income in each accounting period is 54,221.6 billion yen, which is 8,556.7 billion yen (18.7 %) more than that of the previous year (45,664.9 billion yen). The amount of tax for that is 13,863.9 billion yen, which is 1,970.6 billion yen (16.6 %) more than that of the previous year (11,893.3 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13年分 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
17 2005	2,940	0.8	456,649	11.8	118,933	10.9
18 2006	2,964	0.8	542,216	18.7	138,639	16.6

(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 2,964千社のうち、内国法人は 2,958千社（前年 2,933千社）で、これを種類別にみると、普通法人 2,853千社(2,831千社)、協同組合等50千社（51千社）、公益法人等41千社（39千社）となっている（第15表参照）。

Among 2,964 thousand corporations, domestic corporations amount to 2,958 thousand (for the previous year, 2,933 thousand) which includes 2,853 thousand (2,831 thousand) ordinary corporations, 50 thousand (51 thousand) cooperative associations, etc., and 41 thousand (39 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13年分	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
17	2005	2,933	2,831	51	39	13
18	2006	2,958	2,853	50	41	13

- (2) 平成18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 259万1,914社（前年 258万5,033社）で、前年より 6,881社（伸び率 0.3%）増加している。平成18年分の法人259万1,914社から、連結親法人（540社）と連結子法人（5,546社）を除いた258万5,828社に、連結法人を加えた258万6,368社のうち、欠損法人は 171万 9,021社（173万981社）で、その割合（欠損法人割合）は66.5%と、前年の67.1%に比べて 0.6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 2006, the number of domestic corporations in operation is 2,591,914, which is 6,881 more (rate of increase: 0.3 %) than that of the previous year (2,585,033). 2,586,368 corporations out of 2,591,914 corporations which consist of the consolidated enterprise groups and 2,585,828 corporations except 540 parent companies and 5,546 subsidiaries includes 1,719,021 corporations in deficit, the percentage of which (deficit corporation ratio) is 66.5 %, 0.6 points less than the previous year's 67.1 %, ( 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13年分	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	2,553,135 (2,550,566)	(813,184)	(1,737,382)	68.1
16	2004	2,572,088 (2,568,653)	(846,630)	(1,722,023)	67.0
17	2005	2,585,033 (2,580,511)	(849,530)	(1,730,981)	67.1
18	2006	2,591,914 (2,586,368)	(867,347)	(1,719,021)	66.5

(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 カッコ書きは連結申告を行った法人について、1グループを1社として集計したものである。

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 have adopted the consolidated declaration system.



営業収入金額は 1,490兆 5,599億円（前年 1,455兆 4,968億円）で、前年に比べて35兆 631億円（伸び率2.4%）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 1,062兆 1,579億円（前年 981兆 4,573億円）で、前年より 80兆 7,006億円（8.2%）増加し、所得金額は51兆 6,623億円（42兆 4,793億円）と前年より 9兆 1,830億円（21.6%）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 4.9%で、前年の4.3%に比べて0.6ポイント上昇している（第17表参照）。

The amount of operating revenue is 1,490,559.9 billion yen (for the previous year, 1,455,496.8 billion yen), which is 35,063.1 billion yen more (rate of increase: 2.4 %) than the previous year. With respect to corporations with declared profit, the amount of operating revenue is 1,062,157.9 billion yen (for the previous year, 981,457.3 billion yen), which is 80,700.6 billion yen more (rate of increase: 8.2 %) than the previous year. The amount of income is 51,662.3 billion yen (for the previous year, 42,479.3 billion yen), which is 9,183.0 billion yen more (rate of increase: 21.6 %) than the previous year. The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.9% which is 0.6 points more than the previous year (4.3%) (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13年分	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
17	2005	14,554,968	0.4	9,814,573	3.2	424,793	9.1	4.3
18	2006	14,905,599	2.4	10,621,579	8.2	516,623	21.6	4.9

## 5 相続税

### Inheritance tax

(1) 平成18年分の相続人数は13万4,722人（前年13万5,803人）、被相続人は4万5,322人（4万5,152人）で、前年に比べて相続人は1,081人（伸び率△0.8%）減少し、被相続人は170人（0.4%）増加している。

また、相続税の課税価格は10兆4,056億円（10兆1,953億円）、納付税額は1兆2,234億円（1兆1,567億円）で、前年に比べて課税価格は2,103億円（2.1%）増加、納付税額は667億円（5.8%）増加している（第18表参照）。

For 2006, the number of heirs is 134,722, which is 1,081 less (rate of increase: -0.8 %) than the previous year (135,803) and the number of ancestors is 45,322, which is 170 more (rate of increase: 0.4 %) than the previous year (45,152).

The taxable amount of inheritance tax is 10,405.6 billion yen, which is 210.3 billion yen more (rate of increase: 2.1 %) than the previous year (10,195.3 billion yen) and the amount of tax payment is 1,223.4 billion yen, which is 66.7 billion yen more (rate of increase: 5.8 %) than the previous year (1,156.7 billion yen) (see Table 18).

(第18表) 相続人数、課税価格、納付税額、被相続人数

Table 18: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

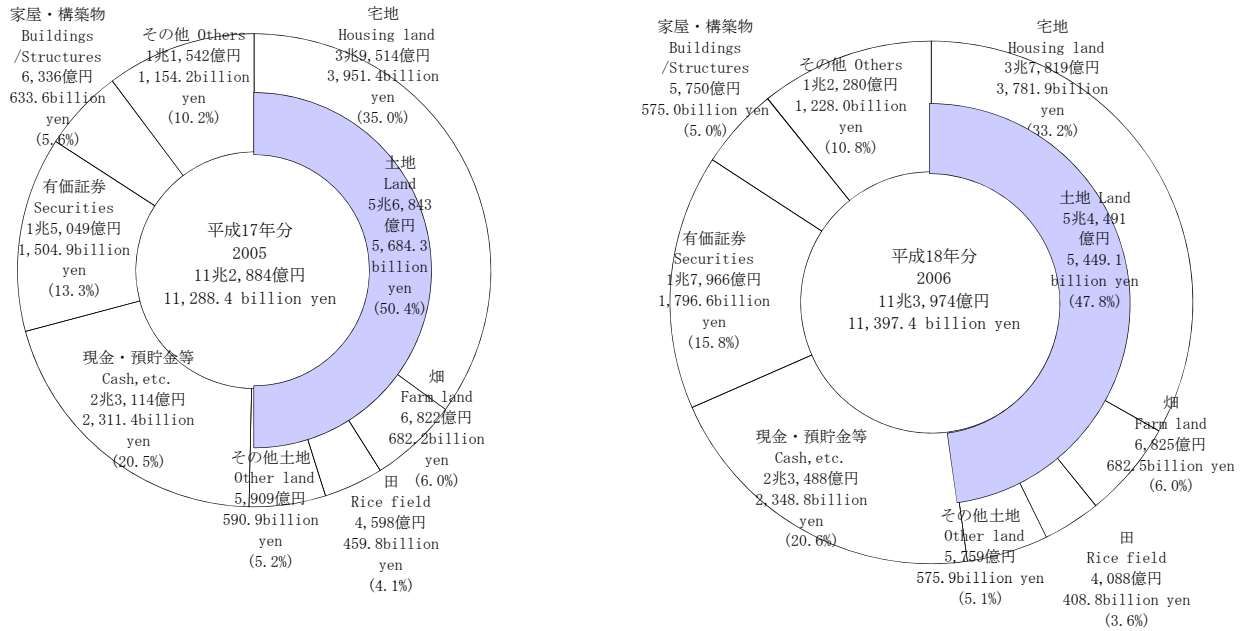
区 分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors		
	人 Person	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	人 Person	伸び率 Growth rate	
平成13年分	2001	140,716	△ 6.4	117,035	△ 5.2	14,771	△ 2.9	46,012	△ 5.1
14	2002	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
17	2005	135,803	3.4	101,953	3.4	11,567	8.6	45,152	3.8
18	2006	134,722	△ 0.8	104,056	2.1	12,234	5.8	45,322	0.4

(2) 相続税の取得財産価額を種類別に見ると、土地5兆4,491億円(構成比47.8%)、現金・預貯金等2兆3,488億円(20.6%)、有価証券1兆7,966億円(15.8%)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, 5,449.1 billion yen (component ratio: 47.8 %); cash, etc., 2,348.8 billion yen (20.6 %); securities, 1,796.6 billion yen (15.8%) (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18年中に贈与を受けた者は36万9,763人(前年40万5,332人)で、前年に比べて35,569人(伸び率△8.8%)減少している。また、贈与税の取得財産価額は2兆288億円(2兆3,760億円)、納付税額は1,183億円(1,159億円)で、前年に比べて取得財産価額は3,472億円(伸び率△14.6%)減少、納付税額は25億円(同2.1%)増加している(第20表参照)。

The number of persons who received gifts during 2006 is 369,763, which is 35,569 more (rate of decrease: -8.8 %) than the previous year (405,332). The amount of values of properties acquired as gift is 2,028.8 billion yen, which is 347.2 billion yen less (rate of decrease: -14.6 %) than the previous year (2,376.0 billion yen) and the amount of tax payment is 118.3 billion yen, which is 2.5 billion yen more (rate of increase: 2.1 %) than the previous year (115.9 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	伸び率 Growth rate	取得財産価額		納付税額 Amount of tax	伸び率 Growth rate	
			Amount of values of properties acquired	伸び率 Growth rate			
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	
平成13年分	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
17	2005	405,332	0.4	23,760	2.9	1,159	20.0
18	2006	369,763	△ 8.8	20,288	△ 14.6	1,183	2.1

(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3,467億円(構成比36.8%)、現金預貯金等2,992億円(同31.8%)、有価証券2,017億円(同21.4%)、相続時精算課税分は土地3,334億円(同30.7%)、現金預貯金等5,866億円(同54.0%)、有価証券1,158億円(同10.7%)となっている(第21図参照)。

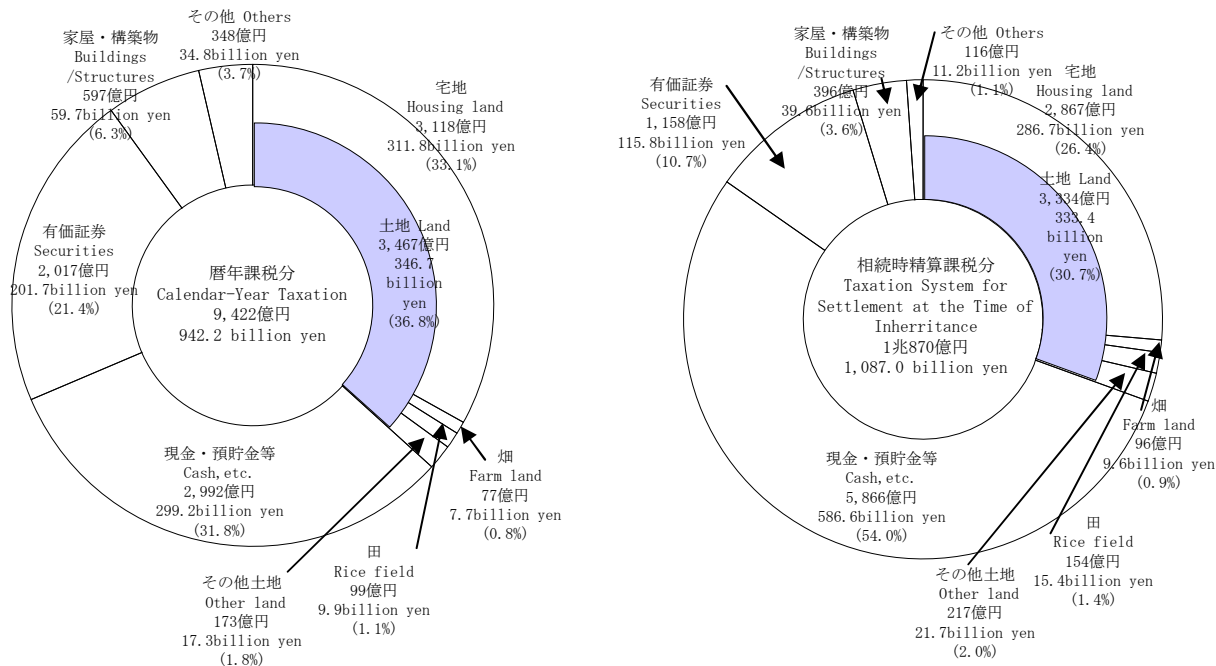
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 346.7 billion yen (component ratio: 36.8 %); cash , etc., 299.2 billion yen (31.8 %); securities, 201.7 billion yen (21.4%)

Taxation System for Settlement at the Time of Inheritance: land, 333.4 billion yen (component ratio: 30.7 %); cash , etc., 586.6 billion yen (54.0 %); securities, 115.8 billion yen (10.7%)(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18年度分の消費税の納税申告件数は 3,516千件（前年 3,557千件）、うち納税申告額は10兆 41億円（10兆 265億円）となっている。

一方、還付申告件数は152千件（165千件）、還付税額は2兆 4,838億円（2兆 1,814億円）となっている。

また、平成19年3月末現在の消費税の課税事業者届出件数は 3,646千件（3,749千件）、課税事業者選択届出件数は82千件（80千件）、新設法人に該当する旨の届出件数は38千件（40千件）となっている（第22表参照）。

The number of tax returns of consumption tax for FY 2006 is 3,516 thousand (for the previous year, 3,557 thousand) and the amount of declared tax is 10,004.1 billion yen (10,026.5 billion yen).

The number of refund returns is 152 thousand (165 thousand), and the amount of refund tax is 2,483.8 billion yen (2,181.4 billion yen).

As of March 31 in 2007, the number of notifications of taxable enterprises status for Consumption tax is 3,646 thousand (3,749 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 82 thousand (80 thousand), and the number of notifications of being qualified for a newly established corporation is 38 thousand (40 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 22: 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 Number of tax returns	納税申告額 Amount of declared tax	還付 申告件数 Number of refund returns	還付税額 Amount of refund tax	課税事業者 届出件数 Number of notifications of taxable enterprises status for Consumption tax	課税事業者 選択届出件数 Number of notifications of choosing taxable enterprises status for Consumption tax	新設法人に該当す る旨の届出件数 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13年度 FY2001	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
17 2005	3,557	100,265	165	21,814	3,749	80	40
18 2006	3,516	100,041	152	24,838	3,646	82	38

(注) 処理事績を含む。

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

## 8 酒税

### Liquor tax

(1) 平成18年度における酒税の税額は1兆4,910億円（前年1兆5,296億円）で、前年に比べて386億円（伸び率△2.5%）減少している。

また、販売（消費）数量は 8,856千kl（9,012千kl）で、前年に比べて156千kl（△1.7%）減少している（第23表参照）。

The amount of liquor tax for FY 2006 is 1,491.0 billion yen, which is 38.6 billion yen less (rate of increase: -2.5%) than the previous year (1,529.6 billion yen).

The volume of sales (consumption) is 8,856 thousand kl, which is 156 thousand kl less (rate of increase: -1.7%) than the previous year (9,012 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) Volume of sales (consumption)	
			伸び率 Growth rate	伸び率 Growth rate
	億円 100 million yen	%	kl	%
平成13年度 FY2001	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
17 2005	15,296	△ 4.4	9,012,408	△ 0.3
18 2006	14,910	△ 2.5	8,856,031	△ 1.7

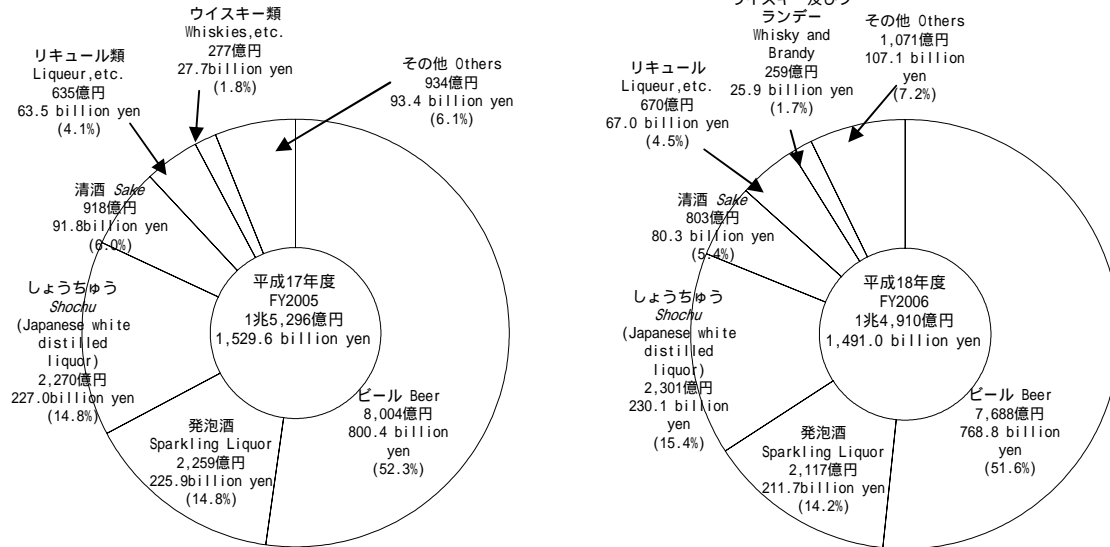
(2) 税額を品目等別に前年と比べると、しょうちゅうは2,270億円から2,301億円（構成比15.4%）へと31億円（伸び率1.4%）、リキュールは635億円から670億円（構成比4.5%）へと35億円（伸び率5.6%）増加している。また、その他が934億円から1,071億円（構成比7.2%）へと137億円（伸び率14.7%）増加しているが、この主な要因は、その他のうち、その他の醸造酒が716億円から830億円（構成比5.6%）へと114億円（伸び率15.9%）増加していることによるものである。

これに対し、ビールは8,004億円から7,688億円（構成比51.6%）へと316億円（伸び率 4.0%）、発泡酒は2,259億円から2,117億円（構成比14.2%）へと142億円（伸び率 6.3%）、清酒は918億円から803億円（構成比5.4%）へと115億円（伸び率 12.5%）、ウイスキー及びブランデーは277億円から259億円（構成比1.7%）へと18億円（伸び率 6.6%）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 item of alcoholic beverage changed as follows: Shochu(Japanese white distilled liquor) increased by 3.1 billion yen (rate of increase: 1.4 %) from 227.0 billion yen to 230.1 billion yen (component ratio:15.4%); liquor increased by 3.5 billion yen (rate of increase: 5.6 %) from 63.5 billion yen to 67.0 billion yen (component ratio: 4.5 %); others increased by 13.7billion yen (rate of increase: 14.7 %) from 93.4 billion yen to 107.1 billion yen (component ratio: 7.2 %). This main factor is increase of other brewed liquors out of others. It increased by 11.4 billion yen (rate of increase:15.9%)from 71.6 billion yen to 83.0 billion yen (component ratio:5.6%). beer decreased by 31.6 billion yen (rate of increase: -4.0 %) from 800.4 billion yen to 768.8 billion yen (component ratio: 51.6 %); sparkling liquor decreased by 14.2 billion yen (rate of increase: -6.3 %) from 225.9 billion yen to 211.7 billion yen (component ratio: 14.2 %); Sake decreased by 11.5 billion yen (rate of increase: -12.5 %) from 91.8 billion yen to 80.3 billion yen (component ratio: 5.4 %); Whisky and Brandy decreased by 1.8 billion yen (rate of increase -6.6%) from 27.7 billion yen to 25.9 billion yen (component ratio ;1.7%) (see Figure 24) .

(第24図) 品目等別の税額

Figure 24: Amount of tax revenue by item of alcoholic beverage



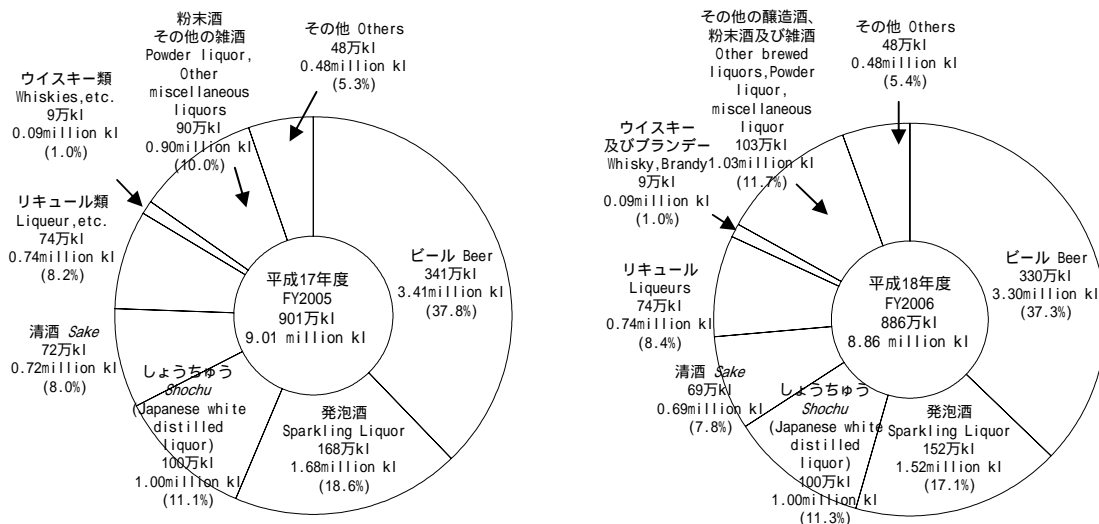
(3) 販売（消費）数量の状況を品目等別に前年と比べると、ビールは341万klから330万kl（構成比37.3%）へと11万kl（伸び率 3.0%）、発泡酒は168万klから152万kl（構成比17.1%）へと16万kl（伸び率 9.7%）、清酒は72万klから69万kl（構成比7.8%）へと3万kl（伸び率 4.3%）減少している。

これに対し、粉末酒・その他の醸造酒(旧その他の雑種)は90万klから103万kl（構成比11.7%）へと13万kl（伸び率14.8%）増加している（第25図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Beer decreased by 0.11 million kl (rate of increase: -3.0 %) from 3.41 million kl to 3.30 million kl (component ratio: 37.3 %); Sparkling liquor decreased by 0.16 million kl (rate of increase: -9.7 %) from 1.68 million kl to 1.52 million kl (component ratio: 17.1 %); Sake decreased by 0.03 million kl (rate of increase: -4.3 %) from 0.72 million kl to 0.69 million kl (component ratio: 7.8 %); Powder liquor · other brewed liquors (old,other miscellaneous liquors) increased by 0.13 million kl (rate of increase: 14.8 %) from 0.90 million kl to 1.03 million kl (component ratio: 11.7 %) (see Figure 25).

(第25図) 品目等別の販売（消費）数量

Figure 25: Volume of sales (consumption) by item of alcoholic beverage



## 9 たばこ税及びたばこ特別税

### Tobacco tax and special tobacco surtax

平成18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、1,776億本(前年1,934億本)、税額は7,380億円(同7,553億円)で、前年に比べて課税数量で158億本(伸び率△8.2%)、税額で173億円(同△2.3%)減少している(第27表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included in FY 2006 is 177.6 billion pieces, which is 15.8 billion pieces less (rate of increase:-8.2 %) than the previous year (193.4 billion pieces).

And the amount of tax is 738.0 billion yen , which is 17.3 billion yen less (-2.3 %) than the previous year (755.3 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13年度 FY2001	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
17 2005	1,934	△ 12.3	7,553	△ 12.4
18 2006	1,776	△ 8.2	7,380	△ 2.3

## 10 揮発油税及び地方道路税

### Gasoline tax and local road tax

平成18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、58,930千kl（前年59,903千kl）、税額は3兆1,659億円（同3兆2,182億円）で、前年に比べて課税数量で973千kl（伸び率△1.6%）、税額で523億円（同△1.6%）減少している（第28表参照）。

Taxable quantity of gasoline tax and local road tax (except for that of the custom house) in FY 2006 is 58,930 thousand kl (for the previous year, 59,903 thousand kl), which is 973 thousand kl less (rate of decrease-1.6 %) than the previous year. And the amount of tax is 3,165.9 billion yen, which is 52.3 billion yen less (-1.6%) than previous year (3,218.2 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13年度	FY2001	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
17	2005	59,903	0.1	32,182	0.1
18	2006	58,930	△1.6	31,659	△1.6

## 11 航空機燃料税

### Aviation fuel tax

平成18年度における航空機燃料税の課税数量は5,356千kl（前年5,189千kl）、税額は1,239億円（同1,205億円）で、前年に比べて課税数量で167千kl（伸び率3.2%）、税額で34.4億円（同2.9%）増加している（第29表参照）。

Taxable quantity of aviation fuel tax in FY 2006 is 5,356 thousand kl, which is 167 thousand kl more (rate of increase:3.2 %) than the previous year (5,189 thousand kl). And the amount of tax is 123.9 billion yen, which is 3.44 billion yen more (2.9 %) than the previous year (120.5 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13年度	FY2001	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
17	2005	5,189	1.0	1,205	0.6
18	2006	5,356	3.2	1,239	2.9

## 12 石油ガス税

Liquefied petroleum gas tax

平成18年度における石油ガス税の課税数量は1,594千t（前年1,626千t）、税額は279億円（同285億円）で、前年に比べて課税数量で32千t（伸び率△2.0%）、税額で5.7億円（同△2.0%）減少している（第30表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2006 is 1,594 thousand ton, which is 32 thousand ton less (rate of increase:-2.0 %) than the previous year (1,626 thousand ton). And the amount of tax is 27.9 billion yen, which is 0.57 billion yen less (-2.0 %) 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13年度	FY2001	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
17	2005	1,626	△ 0.9	285	△ 0.9
18	2006	1,594	△ 2.0	279	△ 2.0

## 13 石油石炭税

Petroleum and coal tax

平成18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915千kl（前年937千kl）、ガス状炭化水素分が2,483千t（同2,334千t）、石炭分が1,662千t（同1,575千t）で、前年に比べて原油分は23千kl（伸び率△2.4%）減少し、ガス状炭化水素分は149千t（同6.4%）増加し、石炭分は87千t（同5.5%）増加している。税額は原油分が18.7億円（同19.1億円）、ガス状炭化水素分が23.8億円（同22.1億円）、石炭分が7.7億円（同7.0億円）で、前年に比べて原油分は0.5億円（伸び率△2.4%）減少し、ガス状炭化水素分は1.7億円（同7.7%）増加し、石炭分は0.6億円（同8.8%）増加している（第31表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2006 is as follows: crude oil decreased by 23 thousand kiloliter (increase of -2.4%) from 937 thousand kiloliter in the previous year to 915 thousand kl; gaseous hydrocarbons increased by 149 thousand tons (up 6.4%) from 2,334 thousand tons in the previous year to 2,483 thousand tons; coal decreased by 87 thousand tons (up 5.5%) from 1,575 thousand tons in the previous year to 1,662 thousand tons. The tax amounts are as follows: crude oil decreased by 0.05 billion yen (increase of -2.4%) from 1.91 billion yen in the previous year to 1.87 billion yen; gaseous hydrocarbons increased by 0.17 billion yen (up 7.7%) from 2.21 billion yen in the previous year to 2.38 billion yen; coal increased by 0.06 billion yen (up 8.8%) from 0.70 billion yen in the previous year to 0.77 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13年度	FY2001	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	1.3
17	2005	937	8.0	19.1	8.0
18	2006	915	△ 2.4	18.7	△ 2.4
ガス状炭化水素 gaseous hydrocarbons					
平成13年度	FY2001	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	11.3
17	2005	2,334	7.2	22.1	21.1
18	2006	2,483	6.4	23.8	7.7
石炭 coal					
平成15年度	FY2003	661	—	1.5	—
16	2004	1,683	154.5	3.9	163.2
17	2005	1,575	△ 6.4	7.0	81.7
18	2006	1,662	5.5	7.7	8.8



## 14 印紙税

Stamp tax

平成18年度における印紙税（現金納付分）の税額は2,013億円（前年2,074億円）、納税人員は189千人（同189千人）で、前年に比べて税額で60億円（伸び率△2.9%）、納税人員で0.6千人（同△0.3%）減少している（第32表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2006 is 201.3 billion yen, which is 6.0 billion yen less (rate of increase: -2.9 %) than the previous year (207.4 billion yen).

The number of taxpayers decreased by 0.3 % 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	
				千人 Thousand	伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成13年度	FY2001	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
17	2005	2,074	△ 0.2	189	△ 0.1
18	2006	2,013	△ 2.9	189	△ 0.3

## 15 電源開発促進税

Promotion of power-resources development tax

平成18年度における電源開発促進税の課税電力量は9,073億Kw/h（前年8,974億Kw/h）、税額は3,629億円（同3,608億円）で、前年に比べて課税電力量で99億Kw/h（伸び率1.1%）、税額で21億円（同0.6%）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 2006 is 907.3 billion Kwh, which is 9.9 billion Kwh more (rate of increase:1.1 %) than the previous year (897.4 billion Kwh).

And the amount of tax is 362.9 billion yen, which is 2.1 billion yen more (0.6 %) than the previous year (360.8 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	
				億円 100 million yen	伸び率 Growth rate
		百万Kwh Million Kwh	%	億円 100 million yen	%
平成13年度	FY2001	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
17	2005	8,974	2.8	3,608	△ 2.8
18	2006	9,073	1.1	3,629	0.6

## 16 国税徴収

### Collection of national tax

- (1) 平成18年度における国税の徴収決定済額は、59兆1,511億円(前年56兆9,545億円)で、前年に比べて2兆1,966億円(伸び率3.9%)増加している(第34表参照)。

The amount determined for collection of national tax in FY 2006 is 59,151.1 billion yen, which is 2,196.6 billion yen more (rate of increase: 3.9 %) than the previous year (56,954.5 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

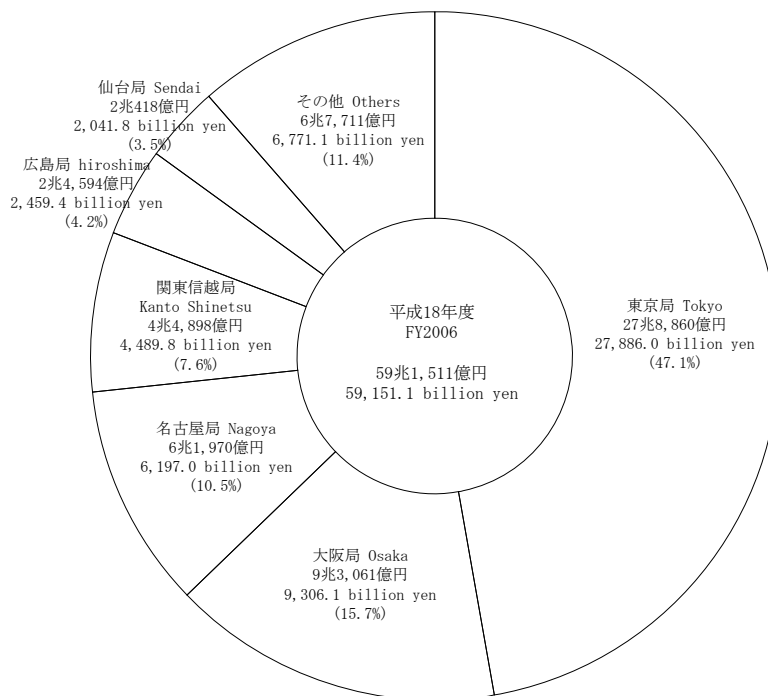
区 分 Type	平成17年度 FY2005	構成比 Component ratio	平成18年度 FY2006	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	159,988	28.1	166,804	28.2	4.2
消費税及地方消費税 Consumption tax and local consumption tax	} 141,309	24.8	140,687	23.8	△ 0.4
消費税 Consumption tax					
法人税 Corporation tax	145,105	25.5	161,483	27.3	11.3
申告所得税 Self-assessment income tax	35,081	6.2	37,390	6.3	6.6
相続税 Inheritance tax	22,448	3.9	20,328	3.4	△ 9.4
揮発油税及地方道路税 Gasoline tax and local road tax	34,871	6.1	34,307	5.8	△ 1.6
酒の税 Liquor tax	15,324	2.7	14,943	2.5	△ 2.5
その他 Others	15,421	2.7	15,569	2.6	1.0
計 Total	569,545	100.0	591,511	100.0	3.9

- (2) 国税局別に徴収決定済額をみると、東京国税局27兆8,860億円(構成比47.1%)、大阪国税局9兆3,061億円(15.7%)、名古屋国税局6兆1,970億円(10.5%)、関東信越国税局4兆4,898億円(7.6%)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, 27,886.0 billion yen (component ratio: 47.1 %); Osaka, 9,306.1 billion yen (15.7 %); Nagoya, 6,197.0 billion yen (10.5 %); Kanto Shinetsu, 4,489.8 billion yen (7.6 %) (see Figure 35).

(第35図) 国税局別の徴収決定済額

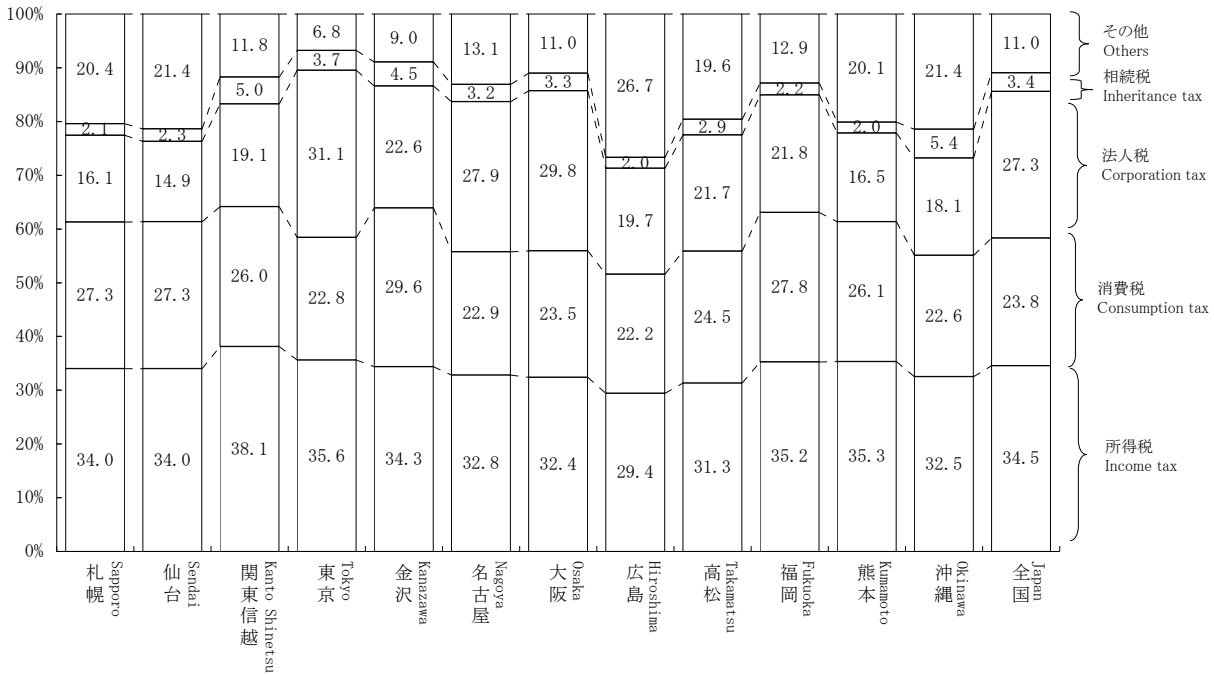
Figure 35: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus



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



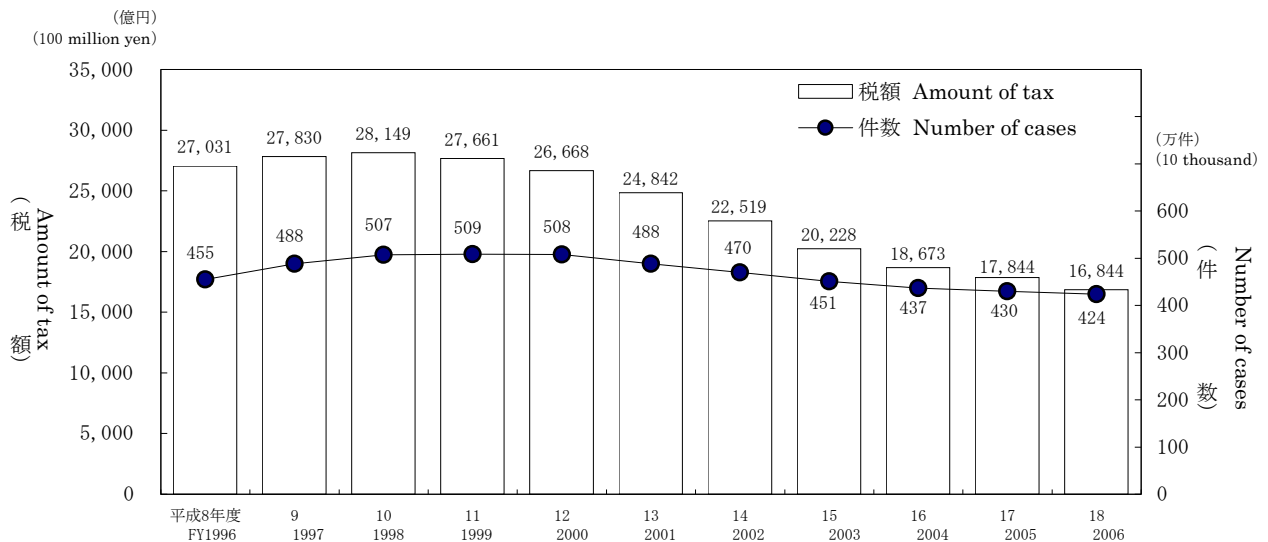
## 17 国税滞納

### Delinquency of national tax

- (1) 平成18年度末における国税の整理中の滞納は、424万件（前年度430万件）1兆6,844億円（同1兆7,844億円）であり、前年に比べ件数は5万件（伸び率△1.2%）減少しており、税額も1,000億円（同△5.6%）減少している（第37図参照）。

As of the end of FY 2006, the number of tax delinquencies in processing is 4,243 thousand (for the previous fiscal year, 4,296 thousand) and the amount of arrears is 1,684.4 billion yen (1,784.4 billion yen). Compared to the previous year, they decreased by 53 thousand (rate of increase: -1.2%), and by 100.0 billion yen (-5.6%) 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、消費税4,655億円（前年度4,875億円）、申告所得税4,504億円（同4,771億円）、源泉所得税3,431億円（同3,590億円）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: consumption tax, 465.5 billion yen (for the previous fiscal year 487.5 billion yen); Self-assessment income tax, 450.4 billion yen (477.1 billion yen); withholding income tax, 343.1 billion yen (359.0 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17年度 FY2005		平成18年度 FY2006		
	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	850	3,590	833	3,431	4.4
申告所得税 Self-assessment income tax	1,950	4,771	1,879	4,504	5.6
法人税 Corporation tax	158	2,339	157	2,201	5.9
相続税 Inheritance tax	48	2,171	42	1,983	8.7
消費税 Consumption tax	1,279	4,875	1,322	4,655	4.5
その他 Others	10	97	10	70	27.8
合 計 Total	4,296	17,844	4,243	16,844	5.6

(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18年度における直接国税犯則事件に係る一審判決の件数は160件で、そのうち有罪件数は160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 FY 2006 is 160, of which the number of conviction cases is 160 (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 FY

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13年 2001	155	155	100.0
14 2002	169	169	100.0
15 2003	133	133	100.0
16 2004	171	171	100.0
17 2005	156	156	100.0
平成17年度 FY2005	159	159	100.0
平成18年度 FY2006	160	160	100.0

(注) 1 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。  
2 平成13～17年は暦年(年分)ベース、平成17・18年度は年度ベースである。  
Note: The number of first trials includes cases referred back to the court of the first instance by higher courts.

- (2) 平成18年度における査察事件に係る脱税額は 304億円で、前年度より30億円（10.9%）増加し、告発件数に占める 1 件あたりの脱税額は 138百万円（前年度 128百万円）となっている（第40表参照）。

The amount of tax evasion involved in criminal investigation cases in FY 2006 is 30.4 billion yen, which is 3.0 billion yen more (10.9 %) than the previous year. Average amount of tax evasion per case prosecuted is 138 million yen (for the previous year, 128 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13年度 FY2001	309	14.2	146
14 2002	357	15.5	182
15 2003	336	5.9	166
16 2004	282	16.1	133
17 2005	274	2.8	128
18 2006	304	10.9	138

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18年度中の異議申立の発生件数は4,301件(前年度4,501件)で前年度に比べて200件(伸び率△4.4%)減少している。前年度から繰り越された1,177件を含む要処理件数5,478件のうち、処理済件数は4,027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411件(前年度618件)、割合は10.2%(前年度13.6%)となっている(第41表参照)。

The number of the requests for reinvestigation in FY 2006 is 4,301, which is 200 less (rate of increase: -4.4%) than the previous fiscal year (4,501).

Out of 5,478 cases necessary to dispose including 1,177 cases carried over from the previous year, 4,027 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 411 (for the previous fiscal year, 618), which accounts for 10.2% (13.6%) 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13年度	FY2001	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
17	2005	4,501	5.4	4,549	618	13.6
18	2006	4,301	△ 4.4	4,027	411	10.2

- (2) 平成18年度中の審査請求の発生件数は2,504件(前年度2,963件)で前年度に比べて459件(伸び率△15.5%)減少している。前年度から繰り越された2,235件を含む要処理件数4,739件のうち、処理済件数は2,945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361件(前年度470件)、割合は12.3%(前年度14.8%)となっている(第42表参照)。

The number of the requests for reconsideration in FY 2006 is 2,504, which is 459 less (rate of increase: -15.5%) than the previous year (2,963).

Out of 4,739 cases necessary to dispose including 2,235 cases carried over from the previous year, 2,945 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 361 (for the previous year, 470), which accounts for 12.3% (14.8%) 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13年度	FY2001	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
17	2005	2,963	△4.0	3,167	470	14.8
18	2006	2,504	△15.5	2,945	361	12.3

- (3) 平成18年度中に国側を被告とした訴訟の発生件数は401件(前年度394件)で、前年度に比べて7件(伸び率1.8%)増加している。訴訟が終了した件数は447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80件(前年度52件)、割合は17.9%(前年度9.3%)となっている(第43表参照)。

The number of the litigation cases (government as defendant) in FY 2006 is 401, which is 7 more (rate of increase: 1.8%) than the previous year (394).

From the viewpoint of disposition type, the number of finished cases where the decisions were in favor of plaintiffs partly or fully is 80 (for the previous year, 52), which accounts for 17.9% (9.3%) 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	訴訟終結件数 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13年度	FY2001	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
17	2005	394	△28.6	559	52	9.3
18	2006	401	1.8	447	80	17.9