

1 総括

Overview

1-1 租税及び印紙収入 Tax and Stamp Revenues

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

| 区 分 Type | 徴収決定済額 Amount determined for collection | | | 収納済額 Collected amount | 不納欠損額 Loss through non-payment | 収納未済額 Amount in arrears |
|---|--|---|------------|--------------------------|-----------------------------------|----------------------------|
| | 本年度発生分 Accrual in current fiscal year | 前年度分繰越等 Amount carried forward from the previous fiscal year, etc. | 計 Total | | | |
| | | | ① | ② | | ③ |
| 平成8年度 FY 1996 | 53,100,785 | 4,308,161 | 57,408,946 | 52,298,491 | 153,261 | 4,957,194 |
| 9 1997 | 56,591,184 | 4,215,295 | 60,806,479 | 55,475,793 | 213,902 | 5,116,784 |
| 10 1998 | 53,125,781 | 4,521,434 | 57,647,215 | 52,378,251 | 235,919 | 5,033,046 |
| 11 1999 | 51,580,641 | 4,458,292 | 56,038,933 | 50,885,274 | 223,966 | 4,929,692 |
| 12 2000 | 54,415,992 | 4,391,425 | 58,807,417 | 53,917,076 | 265,307 | 4,625,034 |
| 13 2001 | 51,472,420 | 4,136,261 | 55,608,680 | 50,966,290 | 316,313 | 4,326,078 |
| 14 2002 | 47,965,356 | 3,828,845 | 51,794,201 | 47,554,602 | 298,881 | 3,940,719 |
| 15 2003 | 47,220,245 | 3,494,282 | 50,714,527 | 46,985,095 | 276,977 | 3,452,454 |
| 16 2004 | 49,902,439 | 3,121,290 | 53,023,729 | 49,657,990 | 175,363 | 3,190,376 |
| 17 2005 | 54,049,032 | 2,905,462 | 56,954,494 | 53,968,367 | 174,573 | 2,811,553 |
| 18 2006 | 56,515,533 | 2,635,570 | 59,151,104 | 56,417,213 | 166,014 | 2,567,877 |
| 所得税 Income tax | | | | | | |
| 源泉分 Withholding tax | 13,789,692 | 398,970 | 14,188,662 | 13,788,193 | 30,736 | 369,734 |
| 申告分 Self-assessment tax | 2,716,306 | 505,067 | 3,221,373 | 2,718,956 | 35,584 | 466,832 |
| 計 Subtotal | 16,505,998 | 904,037 | 17,410,035 | 16,507,149 | 66,320 | 836,566 |
| 法人税 Corporation tax | 15,859,429 | 288,859 | 16,148,289 | 15,808,933 | 42,700 | 296,656 |
| 相続税 Inheritance tax | 1,611,123 | 421,637 | 2,032,760 | 1,558,462 | 9,792 | 464,506 |
| 地価税 Land value tax | 0 | 5,610 | 5,610 | 685 | 1,656 | 3,269 |
| 消費税 Consumption tax | 22 | 48,670 | 48,692 | 3,581 | 6,115 | 38,996 |
| 消費税及地方消費税 Consumption tax and local consumption tax | 13,326,298 | 693,686 | 14,019,984 | 13,328,249 | 38,658 | 653,077 |
| (消費税分) Consumption tax | - | - | - | 10,673,535 | - | - |
| (地方消費税分) Local consumption tax | - | - | - | 2,654,714 | - | - |
| 酒税 Liquor tax | 1,492,413 | 1,913 | 1,494,326 | 1,492,409 | 646 | 1,271 |
| たばこ税 Tobacco tax | 589,133 | 5 | 589,138 | 589,128 | 0 | 10 |
| 揮発油税 Gasoline tax | 2,117,985 | 242,347 | 2,360,332 | 2,115,719 | 0 | 244,600 |
| 石油ガス税 Liquefied petroleum gas tax | 13,921 | 336 | 14,257 | 13,975 | 1 | 282 |
| 航空機燃料税 Aviation fuel tax | 90,533 | 12 | 90,545 | 90,528 | 2 | 15 |
| 石油石炭税 Petroleum and coal tax | 5,050 | 109 | 5,159 | 5,017 | 0 | 142 |
| 取引所税 Bourse tax | 0 | 0 | 0 | 0 | 0 | 0 |
| 有価証券取引税 Securities transaction tax | 39 | 0 | 39 | 0 | 0 | 39 |
| 自動車重量税 Motor vehicle tonnage tax | 466 | 0 | 466 | 466 | 0 | 0 |
| 関税 Customs duty | - | - | - | - | - | - |
| とん税 Tonnage tax | - | - | - | - | - | - |
| その他 Others | △ 39 | 1,261 | 1,222 | 55 | 75 | 1,093 |
| 印紙収入 Stamp revenue | 302,981 | 818 | 303,799 | 302,867 | 34 | 899 |
| 一般会計分計 Total for General Account | 51,915,353 | 2,609,302 | 54,524,655 | 51,817,222 | 166,012 | 2,541,421 |
| 所得税(譲与分)(特) Income tax (transferred) (for special account-SA) | 3,009,400 | 0 | 3,009,400 | 3,009,400 | 0 | 0 |
| 地方道路税(特) Local road tax (SA) | 305,659 | 25,930 | 331,589 | 305,416 | 1 | 26,171 |
| 石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA) | 13,921 | 336 | 14,257 | 13,975 | 1 | 282 |
| 航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA) | 16,461 | 2 | 16,463 | 16,460 | 0 | 3 |
| 自動車重量税(譲与分)(特) Motor vehicle tonnage tax (transferred) (SA) | 233 | 0 | 233 | 233 | 0 | 0 |
| 特別とん税(特) Special tonnage tax (SA) | - | - | - | - | - | - |
| 原油等関税(特) Crude oil customs duty, etc.(SA) | - | - | - | - | - | - |
| 電源開発促進税(特) Promotion of power-resources development tax (SA) | 363,000 | 0 | 363,000 | 363,000 | 0 | 0 |
| 揮発油税(特) Gasoline tax (SA) | 738,748 | 0 | 738,748 | 738,748 | 0 | 0 |
| たばこ特別税(特) Special tobacco surtax (SA) | 152,759 | 0 | 152,759 | 152,759 | 0 | 0 |
| 総計 Grand Total | 56,515,533 | 2,635,570 | 59,151,104 | 56,417,213 | 166,014 | 2,567,877 |

調査期間：平成18年4月1日から平成19年3月31日

- (注) 1 「徴収決定済額」の「前年度分繰越等」欄は、前年度分の収納未済額のほか、過年度に係る延納許可の取消等、延滞税の発生、減額更正等による徴収決定済額の異動を含んだものである。
 2 記号※は、「区分」欄の「消費税」及び「消費税及び地方消費税」の合計から地方消費税分を除いたものである。
 3 「区分」欄の「所得税(譲与分)(特)」以下は、特別会計分である。
 4 上記⑦欄以外の「一般会計」と「特別会計」の計数は、便宜上各税目の合計額を按分したものである。

(単位：百万円、%)
(In millions of yen, %)

| 還付金支払 決定済額 Amount determined for payment of refund | 収納未済 額割合 Ratio of loss through non- payment | 国税庁分歳入 決算額 Amount settled of NTA revenue | 税関分・ 日本郵政公社分 歳入決定額 Amount settled of Custom house and Japan Post | 租税及び印紙収 入決算額 Amount settled of Tax and Stamp revenues | 国税庁 決算額 の割合 Ratio of Amount settled of NTA revenue | 区 Type | 分 |
|---|---|---|---|---|--|----------------|---|
| ④ | ③/① | ⑤(②-④) | ⑥ | ⑦(⑤+⑥) | ⑤/⑦ | | |
| 3,017,022 | 8.6 | 49,281,469 | 5,944,594 | 55,226,063 | 89.8 | 平成8年度 | FY 1996 |
| 3,995,126 | 8.4 | 49,668,975 | 5,931,757 | 55,600,734 | 89.3 | 9 | 1997 |
| 4,789,261 | 8.7 | 45,601,799 | 5,595,940 | 51,197,738 | 89.1 | 10 | 1998 |
| 5,054,405 | 8.8 | 43,644,143 | 5,569,718 | 49,213,861 | 88.7 | 11 | 1999 |
| 4,997,014 | 7.9 | 46,919,391 | 5,801,478 | 52,720,869 | 89.0 | 12 | 2000 |
| 4,745,717 | 7.8 | 44,214,849 | 5,753,597 | 49,968,445 | 88.5 | 13 | 2001 |
| 5,366,436 | 7.6 | 40,188,290 | 5,655,944 | 45,844,234 | 87.7 | 14 | 2002 |
| 5,285,294 | 6.8 | 39,724,768 | 5,644,602 | 45,369,370 | 87.6 | 15 | 2003 |
| 5,336,624 | 6.0 | 42,335,084 | 5,767,846 | 48,102,930 | 88.0 | 16 | 2004 |
| 5,970,528 | 4.9 | 45,946,097 | 6,344,405 | 52,290,502 | 87.9 | 17 | 2005 |
| 7,121,525 | 4.3 | 47,359,774 | 6,757,082 | 54,116,856 | 87.5 | 18 | 2006 |
| 2,293,941 | 2.6 | 11,494,252 | 0 | 11,494,252 | 100.0 | 源泉分 | Withholding tax |
| 159,114 | 14.5 | 2,559,842 | 0 | 2,559,842 | 100.0 | 申告分 | Self-assessment tax |
| 2,453,055 | 4.8 | 14,054,094 | 0 | 14,054,094 | 100.0 | 計 | Subtotal |
| 891,056 | 1.8 | 14,917,877 | 0 | 14,917,877 | 100.0 | 法人 | Corporation tax |
| 39,877 | 22.9 | 1,518,585 | 0 | 1,518,585 | 100.0 | 相続 | Inheritance tax |
| 0 | 58.3 | 685 | 0 | 685 | 100.0 | 地価 | Land value tax |
| 66 | 80.1 | ※ 7,743,827 | 2,719,504 | ※ 10,463,331 | ※ 74.0 | 消費 | Consumption tax |
| 3,652,023 | 4.7 | - | - | - | - | 消費税及地方消費 | Consumption tax and local consumption tax |
| 2,933,223 | - | - | - | - | - | (消費税分) | Consumption tax |
| 718,800 | - | - | - | - | - | (地方消費税分) | Local consumption tax |
| 392 | 0.1 | 1,492,016 | 55,280 | 1,547,297 | 96.4 | 酒 | Liquor tax |
| 411 | 0.0 | 588,717 | 338,452 | 927,169 | 63.5 | たばこ | Tobacco tax |
| 15 | 10.4 | 2,115,704 | 1,671 | 2,117,375 | 99.9 | 揮発油 | Gasoline tax |
| 2 | 2.0 | 13,973 | 0 | 13,973 | 100.0 | 石油ガス | Liquefied petroleum gas tax |
| 35 | 0.0 | 90,493 | 0 | 90,493 | 100.0 | 航空機燃料 | Aviation fuel tax |
| 68,477 | 2.8 | △ 63,460 | 575,187 | 511,726 | - | 石油石炭 | Petroleum and coal tax |
| 0 | - | - | - | - | - | 取引所 | Bourse tax |
| 0 | 100.0 | 0 | 0 | 0 | 0.0 | 有価証券取引 | Securities transaction tax |
| 7,961 | - | △ 7,495 | 742,448 | 734,953 | - | 自動車重量 | Motor vehicle tonnage tax |
| - | - | - | 944,021 | 944,021 | - | 関税 | Customs duty |
| - | - | - | 9,306 | 9,306 | - | とん | Tonnage tax |
| 12 | 89.4 | 43 | 0 | 43 | - | その他 | Others |
| 4,005 | 0.3 | 298,861 | 919,264 | 1,218,125 | 24.5 | 印紙 | Stamp duty revenue |
| 7,117,388 | 4.7 | 42,763,920 | 6,305,132 | 49,069,052 | 87.2 | 一般会計分計 | Total for General Account |
| 0 | 0.0 | 3,009,400 | 0 | 3,009,400 | 100.0 | 所得税(譲与分)(特) | Income tax (transferred) (for special account-SA) |
| 2 | 7.9 | 305,414 | 238 | 305,652 | 99.9 | 地方道路税(特) | Local road tax (SA) |
| 2 | 2.0 | 13,973 | 0 | 13,973 | 100.0 | 石油ガス税(譲与分)(特) | Liquefied petroleum gas tax (transferred) (SA) |
| 6 | 0.0 | 16,453 | 0 | 16,453 | 100.0 | 航空機燃料税(譲与分)(特) | Aviation fuel tax (transferred) (SA) |
| 3,980 | 0.1 | △ 3,747 | 371,224 | 367,476 | △ 1.0 | 自動車重量税(譲与分)(特) | Motor vehicle tonnage tax (transferred) (SA) |
| - | - | 0 | 11,632 | 11,632 | - | 特別とん税(特) | Special tonnage tax (SA) |
| - | - | 0 | 3,314 | 3,314 | - | 原油等関税(特) | Crude oil custom duty, etc.(SA) |
| 37 | 0.0 | 362,963 | 0 | 362,963 | 100.0 | 電源開発促進税(特) | Promotion of power-resources development tax (SA) |
| 5 | 0.0 | 738,743 | 557 | 739,300 | 99.9 | 揮発油税(特) | Gasoline tax (SA) |
| 104 | 0.0 | 152,655 | 64,984 | 217,639 | 70.1 | たばこ特別税(特) | Special tobacco surtax (SA) |
| 7,121,525 | 4.3 | 47,359,774 | 6,757,082 | 54,116,856 | 87.5 | 総計 | Grand Total |

Period covered by Survey: From April 1, 2006 to March 31, 2007

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

2 (※) shows the amount of consumption tax included in the column "Consumption tax and Local consumption tax".

3 "SA" in the column "Type (SA)" and others shows Special Account revenue.

4 Figures of "General Account" and "Special Account" except for the column of ⑦ are computed proportionally from the total of each tax item for the convenience.

(2) 決算額（一般会計分）の累年比較

Yearly Composition of Amount settled (for General Account Revenue)

| 税 目 Tax Items | 平成8年度 FY1996 | | 9 FY1997 | | 10 FY1998 | | 11 FY1999 | | 12 FY2000 | |
|------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|
| | 決 算 額 Amount settled | 構 成 比 Component ratio | 決 算 額 Amount settled | 構 成 比 Component ratio | 決 算 額 Amount settled | 構 成 比 Component ratio | 決 算 額 Amount settled | 構 成 比 Component ratio | 決 算 額 Amount settled | 構 成 比 Component ratio |
| 所 源 泉 分 | 15,020,958 | 28.8 | 15,402,987 | 28.6 | 13,765,760 | 27.8 | 12,618,587 | 26.7 | 15,878,457 | 31.3 |
| 1 得 申 告 分 | 3,943,961 | 7.5 | 3,779,748 | 7.0 | 3,230,352 | 6.5 | 2,828,243 | 6.0 | 2,910,448 | 5.7 |
| 税 計 | 18,964,919 | 36.4 | 19,182,735 | 35.6 | 16,996,112 | 34.4 | 15,446,830 | 32.7 | 18,788,905 | 37.0 |
| 2 法 人 税 | 14,483,327 | 27.8 | 13,475,426 | 25.0 | 11,423,194 | 23.1 | 10,795,085 | 22.9 | 11,747,194 | 23.2 |
| 3 法 人 特 別 税 | — | — | — | — | — | — | — | — | — | — |
| 4 相 続 税 | 2,419,865 | 4.7 | 2,412,872 | 4.5 | 1,915,579 | 3.9 | 1,885,339 | 4.0 | 1,782,208 | 3.5 |
| 5 地 価 税 | 177,238 | 0.3 | 160,078 | 0.3 | 3,891 | 0.0 | 1,689 | 0.0 | 853 | 0.0 |
| 6 消 費 税 | 6,056,759 | 11.7 | 9,304,697 | 17.2 | 10,074,383 | 20.4 | 10,447,079 | 22.1 | 9,822,141 | 19.4 |
| 7 酒 税 | 2,070,689 | 3.9 | 1,961,868 | 3.6 | 1,898,294 | 3.8 | 1,871,735 | 4.0 | 1,816,440 | 3.6 |
| 8 た ば こ 税 | 1,079,814 | 2.1 | 1,017,617 | 1.9 | 1,046,172 | 2.1 | 905,000 | 1.9 | 875,509 | 1.7 |
| 9 砂 糖 消 費 税 | — | — | — | — | — | — | — | — | — | — |
| 10 揮 発 油 税 | 1,915,238 | 3.7 | 1,926,065 | 3.6 | 1,998,244 | 4.0 | 2,070,652 | 4.4 | 2,075,186 | 4.1 |
| 11 石 油 ガ ス 税 | 14,986 | 0.0 | 14,656 | 0.0 | 14,446 | 0.0 | 14,359 | 0.0 | 14,164 | 0.0 |
| 12 航 空 機 燃 料 税 | 87,814 | 0.2 | 87,942 | 0.2 | 90,092 | 0.2 | 87,239 | 0.2 | 88,041 | 0.2 |
| 13 石 油 石 炭 税 | 525,198 | 1.1 | 496,721 | 0.9 | 476,657 | 1.0 | 485,895 | 1.0 | 488,960 | 1.0 |
| 14 物 品 税 | — | — | — | — | — | — | — | — | — | — |
| 15 ト ラ ン プ 類 税 | — | — | — | — | — | — | — | — | — | — |
| 16 取 引 所 税 | 41,980 | 0.1 | 39,740 | 0.1 | 19,024 | 0.0 | — | — | — | — |
| 17 有 価 証 券 取 引 税 | 391,488 | 0.7 | 403,627 | 0.7 | 172,616 | 0.3 | — | — | — | — |
| 18 通 行 税 | — | — | — | — | — | — | — | — | — | — |
| 19 入 場 税 | — | — | — | — | — | — | — | — | — | — |
| 20 自 動 車 重 量 税 | 826,074 | 1.6 | 812,841 | 1.5 | 816,528 | 1.7 | 843,115 | 1.8 | 850,669 | 1.7 |
| 21 関 税 | 1,023,983 | 2.0 | 952,920 | 1.8 | 868,688 | 1.8 | 810,150 | 1.7 | 821,451 | 1.6 |
| 22 と ん 税 | 8,790 | 0.0 | 9,206 | 0.0 | 8,557 | 0.0 | 8,705 | 0.0 | 8,843 | 0.0 |
| 23 そ の 他 | 2,596 | 0.0 | 1,393 | 0.0 | 963 | 0.0 | 119 | 0.0 | 133 | 0.0 |
| 24 印 紙 収 入 | 1,969,346 | 3.8 | 1,681,076 | 3.1 | 1,608,442 | 3.3 | 1,561,493 | 3.3 | 1,531,799 | 3.0 |
| 25 合 計 | 52,060,104 | 100.0 | 53,941,481 | 100.0 | 49,431,880 | 100.0 | 47,234,484 | 100.0 | 50,712,497 | 100.0 |

(注) 1 この表は、「(1) 租税及び印紙収入決算額調べ」の「租税及び印紙収入決算額⑦」欄の一般会計分の累年比較を示したものである。

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

3 平成11年度以降の取引所税及び有価証券取引税は、その他に含めた。

| | | | |
|--|--------------------------------|-------------------------------|------------------|
| 1 Income tax (withholding tax, self-assessment tax, Total) | 8 Tobacco tax | 15 Playing cards tax | 22 Tonnage tax |
| 2 Corporation tax | 9 Sugar excise tax | 16 Bourse tax | 23 Others |
| 3 Special corporation tax | 10 Gasoline tax | 17 Securities transaction tax | 24 Stamp revenue |
| 4 Inheritance tax | 11 Liquefied petroleum gas tax | 18 Travel tax | 25 Grand Total |
| 5 Land value tax | 12 Aviation fuel tax | 19 Admission tax | |
| 6 Consumption tax | 13 Petroleum and coal tax | 20 Motor vehicle tonnage tax | |
| 7 Liquor tax | 14 Excise tax | 21 Customs duty | |

(単位：百万円、%)
(In millions of yen, %)

| 13 FY2001 | | 14 FY2002 | | 15 FY2003 | | 16 FY2004 | | 17 FY2005 | | 18 FY2006 | | 税 目 Tax Items |
|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|-------------------------|---------------------------|------------------|
| 決 算 額 Amount settled | 構成比 Component ratio | 決 算 額 Amount settled | 構成比 Component ratio | 決 算 額 Amount settled | 構成比 Component ratio | 決 算 額 Amount settled | 構成比 Component ratio | 決 算 額 Amount settled | 構成比 Component ratio | 決 算 額 Amount settled | 構成比 Component ratio | |
| 15,030,134 | 31.3 | 12,249,159 | 27.9 | 11,392,631 | 26.3 | 12,184,627 | 26.7 | 12,955,818 | 26.4 | 11,494,252 | 23.4 | 源 泉 分 |
| 2,776,378 | 5.8 | 2,563,068 | 5.8 | 2,521,976 | 5.8 | 2,485,870 | 5.5 | 2,630,095 | 5.4 | 2,559,842 | 5.2 | 申 告 分 |
| 17,806,512 | 37.1 | 14,812,227 | 33.8 | 13,914,607 | 32.1 | 14,670,498 | 32.2 | 15,585,913 | 31.8 | 14,054,094 | 28.6 | 所 得 税 計 |
| 10,257,791 | 21.4 | 9,523,438 | 21.7 | 10,115,194 | 23.1 | 11,443,691 | 25.1 | 13,273,567 | 27.1 | 14,917,877 | 30.4 | 法 人 税 |
| — | — | — | — | — | — | — | — | — | — | — | — | — 法人特別税 |
| 1,674,472 | 3.5 | 1,452,891 | 3.3 | 1,442,531 | 3.3 | 1,446,457 | 3.2 | 1,565,678 | 3.2 | 1,518,585 | 3.1 | 相 続 税 |
| 767 | 0.0 | 508 | 0.0 | 298 | 0.0 | 227 | 0.0 | 167 | 0.0 | 685 | 0.0 | 地 価 税 |
| 9,767,070 | 20.4 | 9,811,538 | 22.4 | 9,712,817 | 22.4 | 9,974,306 | 21.9 | 10,583,409 | 21.6 | 10,463,331 | 21.3 | 消 費 税 |
| 1,765,363 | 3.7 | 1,680,396 | 3.8 | 1,684,183 | 3.9 | 1,659,860 | 3.6 | 1,585,339 | 3.2 | 1,547,297 | 3.2 | 酒 税 |
| 861,438 | 1.8 | 844,101 | 1.9 | 903,158 | 2.1 | 909,737 | 2.0 | 886,737 | 1.8 | 927,169 | 1.9 | た ば こ 税 |
| — | — | — | — | — | — | — | — | — | — | — | — | — 砂糖消費税 |
| 2,098,103 | 4.4 | 2,126,266 | 4.9 | 2,182,106 | 5.0 | 2,191,036 | 4.8 | 2,167,598 | 4.4 | 2,117,375 | 4.3 | 揮 発 油 税 |
| 13,953 | 0.0 | 14,162 | 0.0 | 14,272 | 0.0 | 14,332 | 0.0 | 14,231 | 0.0 | 13,973 | 0.0 | 石 油 ガ ス 税 |
| 88,339 | 0.2 | 90,102 | 0.2 | 90,950 | 0.2 | 88,006 | 0.2 | 88,589 | 0.2 | 90,493 | 0.2 | 航 空 機 燃 料 税 |
| 471,808 | 1.0 | 463,445 | 1.1 | 478,339 | 1.1 | 480,274 | 1.1 | 493,126 | 1.0 | 511,726 | 1.0 | 石 油 石 炭 税 |
| — | — | — | — | — | — | — | — | — | — | — | — | — 物 品 税 |
| — | — | — | — | — | — | — | — | — | — | — | — | — トランプ類税 |
| — | — | — | — | — | — | — | — | — | — | — | — | — 取引所税 |
| — | — | — | — | — | — | △ 40 | 0.0 | 0 | 0.0 | 0 | 0.0 | 0.0 有価証券取引税 |
| — | — | — | — | — | — | — | — | — | — | — | — | — 通 行 税 |
| — | — | — | — | — | — | — | — | — | — | — | — | — 入 場 税 |
| 853,600 | 1.8 | 847,977 | 1.9 | 767,086 | 1.8 | 748,847 | 1.6 | 757,420 | 1.5 | 734,953 | 1.5 | 自 動 車 重 量 税 |
| 851,838 | 1.8 | 793,642 | 1.8 | 802,860 | 1.9 | 817,659 | 1.8 | 885,669 | 1.8 | 944,021 | 1.9 | 関 税 |
| 8,557 | 0.0 | 8,725 | 0.0 | 8,809 | 0.0 | 9,036 | 0.0 | 9,116 | 0.0 | 9,306 | 0.0 | と ん 税 |
| △ 277 | — | 38 | 0.0 | 113 | 0.0 | 64 | 0.0 | 48 | 0.0 | 43 | 0.0 | そ の 他 |
| 1,428,773 | 3.0 | 1,363,750 | 3.1 | 1,165,079 | 2.7 | 1,135,024 | 2.5 | 1,168,832 | 2.4 | 1,218,125 | 2.5 | 印 紙 収 入 |
| 47,948,108 | 100.0 | 43,833,205 | 100.0 | 43,282,403 | 100.0 | 45,589,013 | 100.0 | 49,065,439 | 100.0 | 49,069,052 | 100.0 | 合 計 |

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

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

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

(3) 国税収入構成（直接税・間接税等）の累年比較

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

| 年 度 Fiscal Year | 国 税 National tax | | | | | | 国税・地方税計 Total of National tax and Local tax | | | | | |
|--------------------|-----------------------|-----------------------|-----------------------|-------------------|----------------------|-----------------------|--|-----------------------|-------------------|----------------------|--|--|
| | 直接税 Direct tax | 間接税等 Indirect tax | 計 Total | 割 合 Percentage | | 直接税 Direct tax | 間接税等 Indirect tax | 計 Total | 割 合 Percentage | | | |
| | | | | 直接税 Direct tax | 間接税等 Indirect tax | | | | 直接税 Direct tax | 間接税等 Indirect tax | | |
| | | | | | | | | | | | | |
| | 億円 100 million yen | 億円 100 million yen | 億円 100 million yen | % | % | 億円 100 million yen | 億円 100 million yen | 億円 100 million yen | % | % | | |
| 平成 8 FY1996 | 360,476 | 191,785 | 552,261 | 65.3 | 34.7 | 669,958 | 233,240 | 903,198 | 74.2 | 25.8 | | |
| 9 1997 | 352,325 | 203,682 | 556,007 | 63.4 | 36.6 | 664,446 | 251,116 | 917,562 | 72.6 | 27.4 | | |
| 10 1998 | 303,397 | 208,580 | 511,977 | 59.3 | 40.7 | 600,022 | 271,177 | 871,199 | 68.9 | 31.1 | | |
| 11 1999 | 281,293 | 210,846 | 492,139 | 57.2 | 42.8 | 569,906 | 272,494 | 842,400 | 67.7 | 32.3 | | |
| 12 2000 | 323,193 | 204,016 | 527,209 | 61.3 | 38.7 | 618,121 | 264,552 | 882,673 | 70.0 | 30.0 | | |
| 13 2001 | 297,393 | 202,291 | 499,684 | 59.5 | 40.5 | 593,753 | 261,419 | 855,172 | 69.4 | 30.6 | | |
| 14 2002 | 257,891 | 200,551 | 458,442 | 56.3 | 43.7 | 534,216 | 258,011 | 792,227 | 67.4 | 32.6 | | |
| 15 2003 | 254,727 | 198,967 | 453,694 | 56.1 | 43.9 | 524,493 | 255,858 | 780,351 | 67.2 | 32.8 | | |
| 16 2004 | 279,858 | 201,171 | 481,029 | 58.2 | 41.8 | 556,131 | 260,286 | 816,417 | 68.1 | 31.9 | | |
| 17 2005 | 315,413 | 207,492 | 522,905 | 60.3 | 39.7 | 605,181 | 265,769 | 870,949 | 69.5 | 30.5 | | |
| 18 2006 | 335,007 | 206,162 | 541,169 | 61.9 | 38.1 | 640,990 | 265,235 | 906,231 | 70.7 | 29.3 | | |

資料：財務省主税局調

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

Source: Tax Bureau, Ministry of Finance

- Note: 1 Both figures of National and Local tax are settlements.
2 National tax revenue includes Special Account Revenue.

(4) 国税収入構成（直接税・間接税等）の国際比較

(単位：%)

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

(In Percent)

| 年 度 Fiscal Year | 日 本 Japan | | アメリカ U.S.A | | イギリス U.K. | | ドイツ Germany | | フランス France | | イタリア Italy | |
|--------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|----------------------|
| | 直接税 Direct tax | 間接税等 Indirect tax | 直接税 Direct tax | 間接税等 Indirect tax | 直接税 Direct tax | 間接税等 Indirect tax | 直接税 Direct tax | 間接税等 Indirect tax | 直接税 Direct tax | 間接税等 Indirect tax | 直接税 Direct tax | 間接税等 Indirect tax |
| | 平成 8 FY1996 | 65.3 | 34.7 | 92.1 | 7.9 | 56.5 | 43.5 | 46.0 | 54.0 | 39.2 | 60.8 | 55.4 |
| 9 1997 | 63.4 | 36.6 | 92.6 | 7.4 | 56.6 | 43.4 | 45.8 | 54.2 | 39.6 | 60.4 | 56.7 | 43.3 |
| 10 1998 | 59.3 | 40.7 | 93.2 | 6.8 | 57.4 | 42.6 | 45.4 | 54.6 | 39.6 | 60.4 | 52.4 | 47.6 |
| 11 1999 | 57.2 | 42.8 | 92.5 | 7.5 | 57.3 | 42.7 | 46.9 | 53.1 | 41.5 | 58.5 | 53.6 | 46.4 |
| 12 2000 | 61.3 | 38.7 | 93.3 | 6.7 | 58.2 | 41.8 | 47.4 | 52.6 | 43.3 | 56.7 | 52.1 | 47.9 |
| 13 2001 | 59.5 | 40.5 | 93.2 | 6.8 | 58.3 | 41.7 | 43.9 | 56.1 | 44.7 | 55.3 | 54.4 | 45.6 |
| 14 2002 | 56.3 | 43.7 | 92.3 | 7.7 | 57.2 | 42.8 | 42.3 | 57.7 | 43.1 | 56.9 | 52.9 | 47.1 |
| 15 2003 | 56.1 | 43.9 | 91.6 | 8.4 | 56.2 | 43.8 | 41.7 | 58.3 | 42.8 | 57.2 | 51.5 | 48.5 |
| 16 2004 | 58.2 | 41.8 | 91.8 | 8.2 | 57.1 | 42.9 | 41.2 | 58.8 | 41.2 | 58.8 | 50.6 | 49.4 |
| 17 2005 | 60.3 | 39.7 | 92.7 | 7.3 | 59.1 | 40.9 | 41.4 | 58.6 | 41.1 | 58.9 | 50.7 | 49.3 |
| 18 2006 | 61.9 | 38.1 | 93.5 | 6.5 | 60.0 | 40.0 | 43.4 | 56.6 | 41.9 | 58.1 | 52.2 | 47.8 |

資料：財務省主税局調

Source: Tax Bureau, Ministry of Finance

(5) 歳出及び歳入に対する租税収入の累年比較

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

| 年 度 Fiscal Year | 一般会計歳出総額 Total of General Account Expenditure ① | 一般会計歳入総額 Total of General Account Revenue ② | 租税及び印紙収入 Tax and Stamp revenues ③ | 割 合 Percentage | |
|--------------------|--|--|---|-------------------|-------|
| | | | | ③ / ① | ③ / ② |
| | 億円 100 million yen | 億円 100 million yen | 億円 100 million yen | % | % |
| 平成8 FY1996 | 788,479 | 818,090 | 520,601 | 66.0 | 63.6 |
| 9 1997 | 784,703 | 801,705 | 539,415 | 68.7 | 67.3 |
| 10 1998 | 843,918 | 897,827 | 494,319 | 58.6 | 55.1 |
| 11 1999 | 890,374 | 943,763 | 472,345 | 53.1 | 50.0 |
| 12 2000 | 893,210 | 933,610 | 507,125 | 56.8 | 54.3 |
| 13 2001 | 848,111 | 869,030 | 479,481 | 56.5 | 55.2 |
| 14 2002 | 836,743 | 872,890 | 438,332 | 52.4 | 50.2 |
| 15 2003 | 824,160 | 856,228 | 432,824 | 52.5 | 50.6 |
| 16 2004 | 848,968 | 888,975 | 455,890 | 53.7 | 51.3 |
| 17 2005 | 855,196 | 890,003 | 490,654 | 57.4 | 55.1 |
| 18 2006 | 814,455 | 844,127 | 490,691 | 60.2 | 58.1 |

資料：財務省主税局調

(注) 各年度とも決算額である。

Source: Tax Bureau, Ministry of Finance

Note: Figures for each fiscal year are settlements.

(6) 歳出及び歳入に対する租税収入の国際比較

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

| 国 名 Name of the country | 歳 出 額 Amount of Annual Expenditure ① | 歳 入 額 Amount of Annual Revenue ② | 国 税 収 入 National Tax Revenue ③ | 割 合 Percentage | |
|----------------------------|--|--|--------------------------------------|-------------------|-----------|
| | | | | ③ / ① | ③ / ② |
| アメリカ U.S.A | 億ドル 100 million dollars 26,554 | 億ドル 100 million dollars 15,694 | 億ドル 100 million dollars 15,245 | % 57.4 | % 97.1 |
| イギリス U.K. | 百万ポンド Million pounds 400,394 | 百万ポンド Million pounds 369,841 | 百万ポンド Million pounds 346,250 | 86.5 | 93.6 |
| ドイツ Germany | 百万ユーロ Million euros 283,188 | 百万ユーロ Million euros 283,188 | 百万ユーロ Million euros 226,034 | 79.8 | 79.8 |
| フランス France | 百万ユーロ Million euros 407,690 | 百万ユーロ Million euros 368,472 | 百万ユーロ Million euros 340,132 | 83.4 | 92.3 |
| イタリア Italy | 百万ユーロ Million euros 447,576 | 百万ユーロ Million euros 415,048 | 百万ユーロ Million euros 390,938 | 87.3 | 94.2 |

資料：財務省主税局調

(注) 1 平成18年分(年度)

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

3 イギリスは年度実績額である。

4 ドイツは暦年計数である。

5 フランスは会計年度(1月～12月)の実績見込額である。

6 イタリアは決算額である。

7 アメリカ、イギリス、フランスについては歳入額に公債発行による収入を含めていない。

Source: Tax Bureau, Ministry of Finance

Note: 1 2006 (FY).

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

3 The figures of the UK are provisional appraisals by calendar year.

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

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

6 The figures of Italy are settlements.

7 The income by public debt issue is not included in the amount of the annual revenue for the United States, Britain, and France.