

平成19年度統計調査結果の概要

Outline of Results of Statistical Survey for FY2007

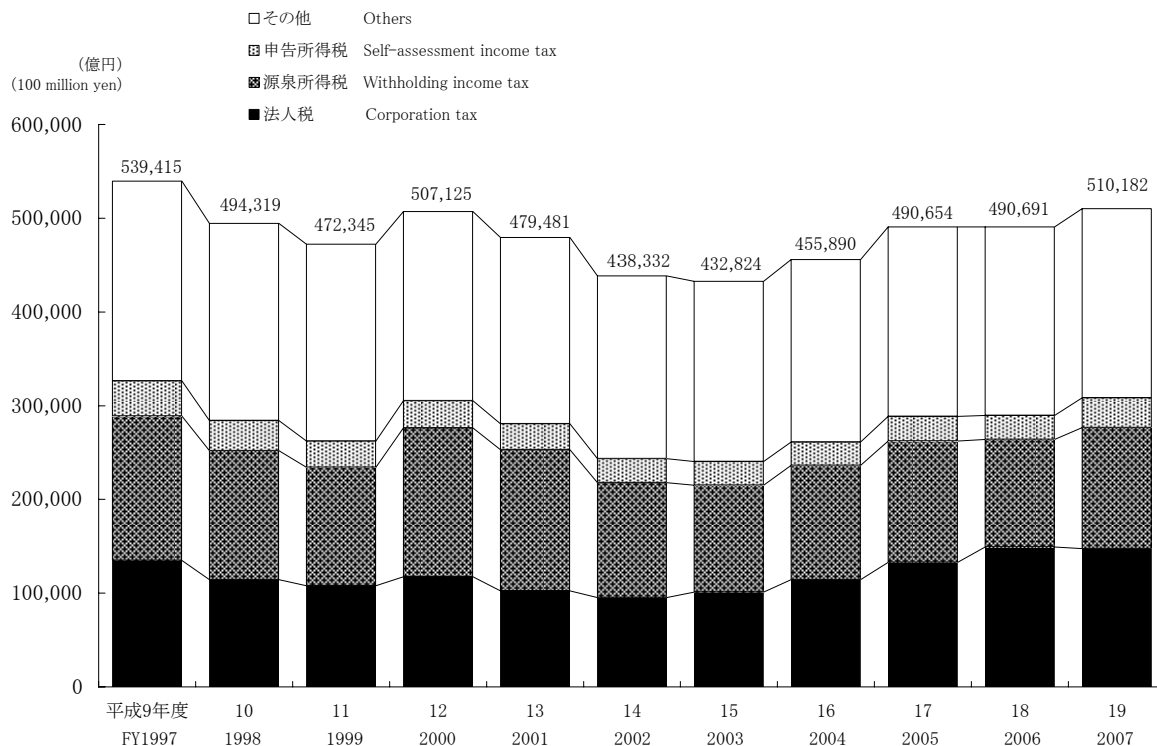
1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成19年度における租税及び印紙収入の決算額（一般会計分）は51兆182億円（前年49兆691億円）で、前年に比べて1兆9,492億円（伸び率4.0%）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 2007 fiscal year (for general account) is 51,018.2 billion yen (49,069.1billion yen for the previous year) and it is the increase of 1,949.2 billion yen (rate of increase: 4.0%) 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12兆9,285億円（前年11兆4,943億円）、法人税14兆7,444億円（同14兆9,179億円）、消費税10兆2,719億円（同10兆4,633億円）、申告所得税3兆1,515億円（同2兆5,598億円）、相続税1兆5,026億円（同1兆5,186億円）となっており、前年に比べて、源泉所得税、申告所得税はそれぞれ1兆4,342億円（伸び率12.5%）、5,917億円（同23.1%）増加、法人税、消費税、相続税はそれぞれ1,735億円（同△1.2%）、1,915億円（同△1.8%）、160億円（同△1.1%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 12,928.5 billion yen (for the previous year, 11,494.3 billion yen), corporation tax of 14,744.4 billion yen (14,917.9 billion yen), consumption tax 10,271.9 billion yen (10,463.3 billion yen), self-assessment income tax of 3,151.5 billion yen (2,559.8 billion yen), and inheritance tax of 1,502.6 billion yen (1,518.6 billion yen). Compared with the previous year, the revenue of withholding income tax and self-assessment income tax increased by 1,434.2 billion yen (rate of increase, 12.5%), 591.7 billion yen (23.1%), the revenue of corporation tax, consumption tax and inheritance tax decreased by 173.5 billion yen (-1.2%), and 191.5 billion yen (-1.8%), 16.0 billion yen (-1.1%) 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

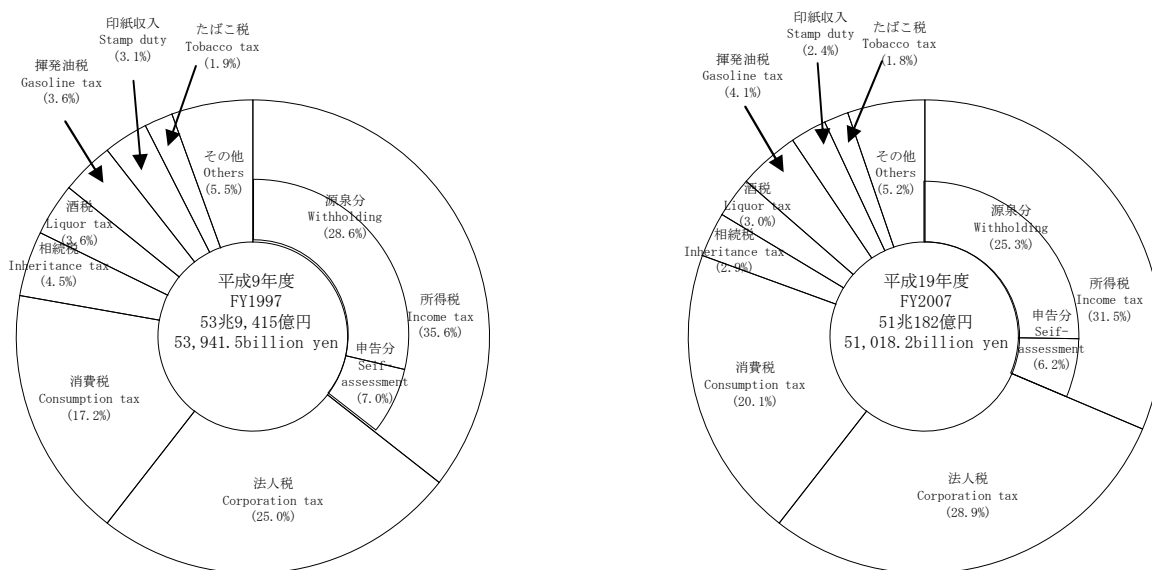
区分 Type	平成18年度 FY2006	構成比 Component ratio	平成19年度 FY2007	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	
源泉所得税 Withholding income tax	114,943	23.4	129,285	25.3	12.5
法人税 Corporation tax	149,179	30.4	147,444	28.9	△ 1.2
消費税 Consumption tax	104,633	21.3	102,719	20.1	△ 1.8
申告所得税 Self-assessment income tax	25,598	5.2	31,515	6.2	23.1
相続税 Inheritance tax	15,186	3.1	15,026	2.9	△ 1.1
その他 Others	81,152	16.5	84,193	16.5	3.7
計 Total	490,691	100.0	510,182	100.0	4.0

また、これを税目別の構成比で見ると、源泉所得税25.3%（前年23.4%）、法人税28.9%（同30.4%）、消費税20.1%（同21.3%）、申告所得税6.2%（同5.2%）、相続税2.9%（同3.1%）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 25.3% (for the previous year, 23.4%), corporation tax is 28.9% (30.4%), consumption tax is 20.1% (21.3%), self-assessment income tax is 6.2% (5.2%) and inheritance tax is 2.9% (3.1%) (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61.4%（前年61.9%）、間接税等38.6%（同38.1%）で、10年前（平成9年度）に比べて直接税の割合は、2.0ポイント低下している。

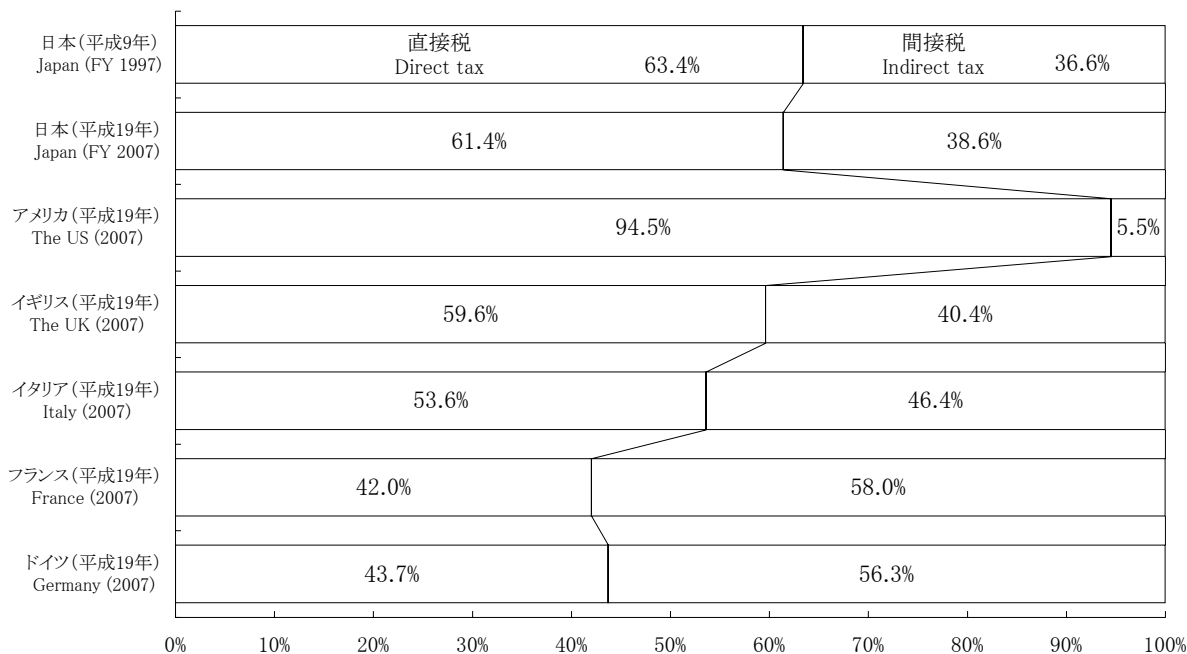
また、直接税の割合を諸外国と比較すると、日本の61.4%に対して、アメリカ94.5%、イギリス59.6%、イタリア53.6%、フランス42.0%、ドイツ43.7%となっている（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 61.4% (for the previous year, 61.9%) and that of indirect tax is 38.6% (38.1%). The percentage of direct tax decreased by 2.0 point compared to 10 years before (FY 1997).

The percentages of direct tax in foreign countries are as follows: the US, 94.5%; the UK, 59.6%; Italy, 53.6%; France, 42.0%; Germany, 43.7%; while it is 61.4% 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 composition 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.

2 申告所得税

Self-assessment income tax

(1) 平成19年分の確定申告により申告納税額のあった者は、7,769千人（前年8,233千人）で、前年に比べて46万4千人（伸び率△5.6%）減少している。

これを所得者別にみると、営業等所得者1,662千人（前年1,765千人）、農業所得者134千人（同139千人）、その他所得者5,973千人（同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 2007 is 7,769 thousand, which is decrease of 464 thousand (-5.6%) compared to the number of the previous year (8,233 thousand).

Breakdown of taxpayers by income earner type is as follows: business income earners, 1,662 thousand (for the previous year, 1,765 thousand); farm income earners, 134 thousand (139 thousand); other income earners, 5,973 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14年分 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
19 2007	7,769	1,662	134	5,973

また、これに対する総所得金額等は43兆2,622億円（前年44兆3,205億円）で前年に比べて1兆583億円（伸び率△2.4%）減少しており、申告納税額は2兆9,987億円（前年2兆8,971億円）で、前年に比べて1,017億円（伸び率3.5%）増加している（第7表参照）。

Gross income of these taxpayers is 43,262.2 billion yen (44,320.5 billion yen), which is decrease of 1,058.3 billion yen (-2.4%) compared to the previous year and the amount of self-assessment income tax is 2,998.7 billion yen (2,897.1 billion yen), which is increase of 101.7 billion yen (3.5%) 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

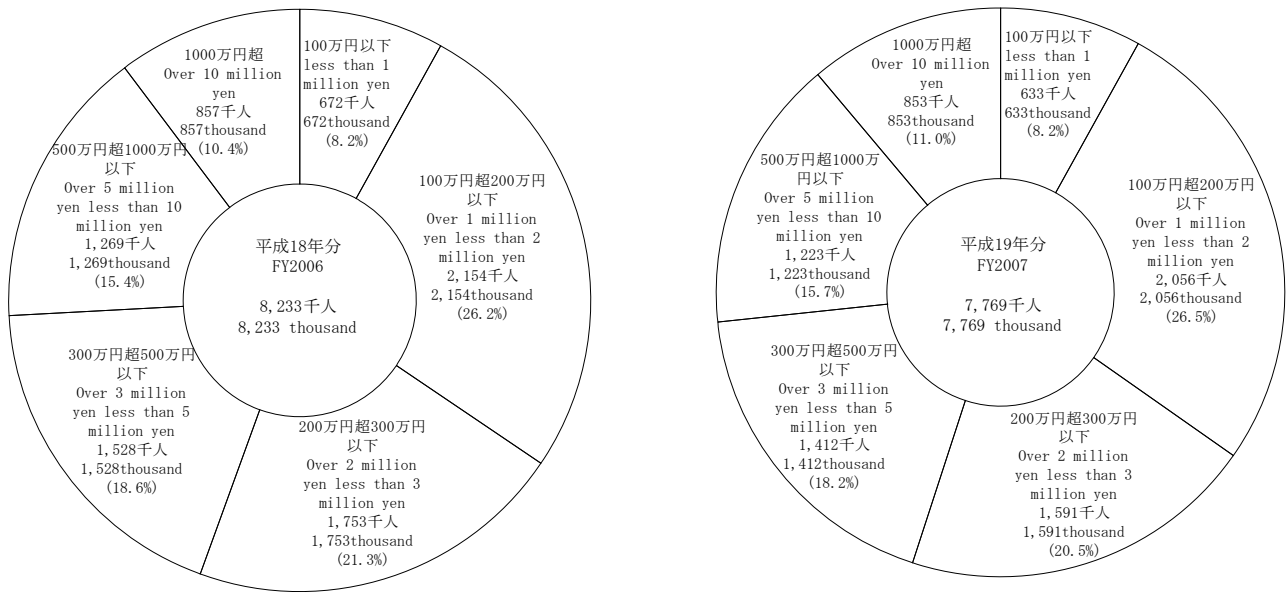
区分 Type	総所得金額等 Gross income	申告納税額 Amounts of self- assessment income tax	
		伸び率 Growth rate	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen
平成14年分 2002	380,665	△ 4.7	23,891
15 2003	383,221	0.7	23,709
16 2004	401,855	4.9	24,058
17 2005	437,149	8.8	26,734
18 2006	443,205	1.4	28,971
19 2007	432,622	△ 2.4	29,987

(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633千人（構成比 8.2%）、100万円超 200万円以下の者2,056千人（同 26.5%）、200万円超 300万円以下の者1,591千人（同20.5%）、300万円超 500万円以下の者1,412千人（同18.2%）、500万円超1,000万円以下の者1,223千人（同15.7%）、1,000万円超の者853千人（同11.0%）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: 633 thousand (componentrate : 8.2 %) for less than 1 million yen ; 2,056 thousand (26.5 %) for over 1 million yen less than 2 million yen; 1,591 thousand (20.5%) for over 2 million yen less than 3 million yen; 1,412 thousand (18.2 %) for over 3 million yen less than 5 million yen; 1,223 thousand (15.7 %) for over 5 million yen less than 10 million yen; 853 thousand (11.0 %) 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19年分の源泉徴収税額は、15兆181億円(前年16兆4,273億円)で、前年に比べて1兆4,092億円(伸び率△8.6%)減少している。これを種類別に前年と比べると、配当所得は2兆3,487億円から2兆4,458億円へと971億円(同4.1%)の増加、利子所得等は4,838億円から6,325億円へと1,487億円(同30.7%)の増加となっている。

これに対し、給与所得は11兆3,625億円から9兆8,702億円へと1兆4,924億円(同△13.1%)の減少、報酬・料金等は1兆3,633億円から1兆1,959億円へと1,674億円(同△12.3%)の減少となっている(第9表参照)。

The amount of withholding income tax in 2007 is 15,018.1 billion yen (for the previous year, 16,427.3 billion yen). It decreased by 1,409.2 billion yen (rate of increase: -8.6 %) compared to the previous year.

According to the breakdown by income type, dividend income increased 97.1 billion yen from 2,348.7 to 2,445.8 billion yen (4.1%); interest income increased 148.7 billion yen from 483.8 to 632.5 billion yen (30.7%); employment income decreased 1,492.4 billion yen from 11,362.5 to 9,870.2 billion yen (-13.1%); remuneration/fees, etc. decreased 167.4 billion yen from 1,363.3 to 1,195.9 billion yen (-12.3%) (see Table 9).

(第9表) 源泉徴収税額

Table 9: Amounts of withholding income tax

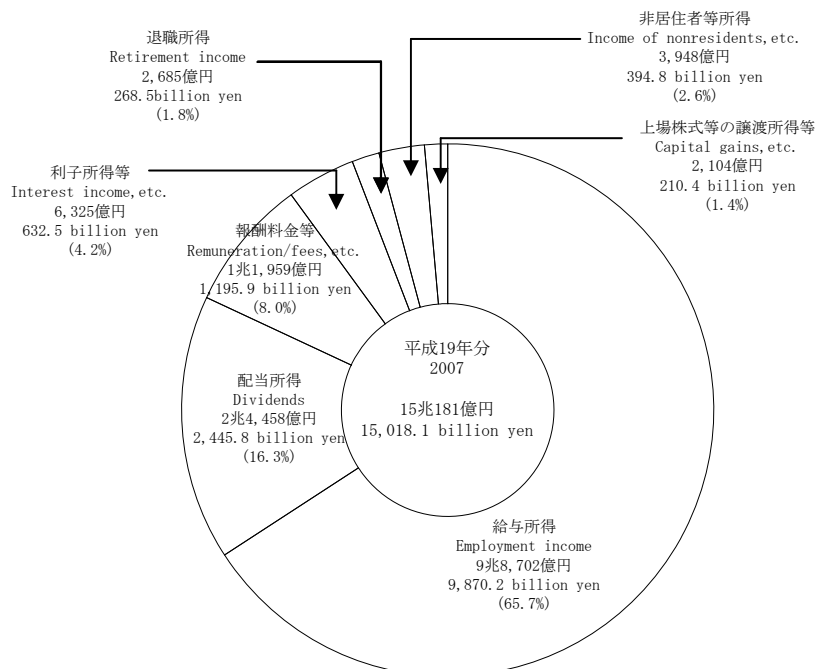
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration/ fees, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成14年分 2002	97,035	10,537	11,006	12,580	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
19 2007	98,702	24,458	11,959	6,325	8,737	150,181	△8.6

また、種類別に構成比を見ると、給与所得65.7%(前年69.2%)、配当所得16.3%(同14.3%)、報酬・料金等8.0%(同8.3%)、利子所得等4.2%(同2.9%)となっている(第10図参照)。

The component ratio of each income type is as follows: employment income, 65.7% (for the previous year, 69.2%); dividend income, 16.3% (14.3%); remuneration/fees, etc., 8.0% (8.3%); interest income, etc., 4.2% (2.9%) (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、給与所得3,810千件(前年3,846千件)、報酬・料金等3,043千件(同3,070千件)、配当所得130千件(同126千件)となっている(第11表参照)。

The number of withholding agents is 3,810 thousand (3,846 thousand) for employment income, 3,043 thousand (3,070 thousand) for remuneration/fee, etc., and 130 thousand (126 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14年分 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
19 2007	3,810	3,043	130	80

(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19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給与所得者数は45,425千人(前年44,845千人)で、その平均給与は男性5,422千円(同5,387千円)、女性2,712千円(同2,710千円)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 2007, the number of employment income earners who worked through a year was 45,425 thousand (for the previous year, 44,845 thousand), and the average wages and salaries was 5,422 thousand (for the previous year, 5,387 thousand yen) for men, and 2,712 thousand yen (2,710 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14年分 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
19 2007	45,425	1.3	5,422	2,712	4,372

(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 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45,425千人のうち、源泉徴収により所得税を納税している者は38,806千人となっている。税額は8兆7,575億円であり、納税者の給与総額に対する税額の割合は4.69%となっている（第13表参照）。

Among 45,425 thousand employment income earners, the number of those who paid withholding income tax was 38,806 thousand. The amount of tax is 8,757.5 billion yen which stands for 4.69 % 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 Number 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			
平成14年分	千人 Thousand	千人 Thousand	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
2002	44,724	38,079	85.1	2,002,590	1,871,514	85,539	4.27	4.57
15	44,661	37,667	84.3	1,982,639	1,843,796	84,649	4.27	4.59
16	44,530	38,078	85.5	1,954,110	1,838,527	87,988	4.50	4.79
17	44,936	38,525	85.7	1,962,779	1,847,845	89,630	4.57	4.85
18	44,845	38,288	85.4	1,950,153	1,833,281	98,925	5.07	5.40
19	45,425	38,806	85.4	1,985,896	1,868,224	87,575	4.41	4.69

(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3,003千社（前年2,964千社）となっている。

また所得金額は58兆1,035億円（同54兆2,216億円）で、これに対する税額は14兆3,089億円（同13兆8,639億円）となっている（第14表参照）。

The number of corporations is 3,003 thousand (2,964 thousand in the previous year). The amount of income is 58,103.5 billion yen (54,221.6 billion yen in the previous year), and the amount of tax is 14,308.9 billion yen (13,863.9 billion yen in the previous year) (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		
平成14年分	千社 thousand	%	億円 100 million yen	%	億円 100 million yen	%
2002	2,906	0.6	348,247	△17.0	96,118	△16.4
15	2,893	△0.5	355,095	2.0	97,726	1.7
16	2,915	0.8	408,590	15.1	107,269	9.8
17	2,940	0.8	456,649	11.8	118,933	10.9
18	2,964	0.8	542,216	18.7	138,639	16.6
平成19年度	3,003	-	581,035	-	143,089	-

(注) 1 平成18年分以前は、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）の法人数、所得金額及び税額について示している。

2 平成19年度分は、翌年6月30日現在における法人数及びその年の4月1日から翌年3月31日までに事業年度が終了した法人の所得金額及び税額について示している。

3 平成18年分以前の法人数については、連結申告を行った法人を1グループ1社として集計している。

4 平成19年度から集計対象期間を変更したため、累年比較における伸び率の欄は「-」と表示している。

Notes: 1 Until 2006, the number of corporations, the amount of income and the amount of tax are indicated concerning corporations (excluding corporations in liquidation) of which business year ended during the period from February 1 in the year in question to January 31 in the following year.

2 With respect to the fiscal year 2007, the number of corporations is indicated as of June 30 in the following year, and the amount of income and the amount of tax are indicated concerning corporations of which business year ended during the period from April 1 in the year to March 31 in the following year.

3 Until 2006, a group of corporations which filed a consolidated tax return is counted as one corporation.

4 Since the counting period has been changed from 2007, the table shows "-" in the columns of the growth rate.

法人数3,003千社のうち、内国法人は2,998千社（前年2,958千社）で、これを種類別にみると、普通法人 2,893千社（同2,853千社）、協同組合等49千社（同50千社）、公益法人等43千社（同41千社）となっている（第15表参照）。

Among 3,003 thousand corporations, domestic corporations amount to 2,998 thousand (for the previous year, 2,958 thousand) which includes 2,893 thousand (2,853 thousand) ordinary corporations, 49 thousand (50 thousand) cooperative associations, etc., and 43 thousand (41 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14年分	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
平成19年度	2007	2,998	2,893	49	43	13

(2) 平成19年度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259万4,214社（前年259万1,914社）となっている。平成19年度分の法人259万4,214社から、連結親法人（685社）と連結子法人（6,130社）を除いた258万7,399社に、連結法人を加えた258万8,084社のうち、欠損法人は173万5,457社（前年171万9,021社）で、その割合（欠損法人割合）は67.1%と、前年の66.5%に比べて0.6ポイント増加している（第16表参照）。

According to the results of the Corporation Sample Survey in 2007, the number of domestic corporations in operation is 2,594,214 (2,591,914 in the previous year). There are 1,735,457 corporations in deficit (1,719,021 in the previous year) among 2,588,084 corporations which is calculated by excluding the number of parent corporations(685) of consolidated groups and their subsidiaries(6,130) from the number of corporations in 2007(2,594,214) and by adding the number of consolidated groups to the foregoing result(2,587,399). The (deficit corporation) ratio is 67.1%, 0.6% more than the 66.5% in the previous year (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14年分	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
平成19年度	2007	2,594,214 (2,588,084)	(852,627)	(1,735,457)	67.1

(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1,562兆8,935億円（前年1,490兆5,599億円）で、このうち、利益計上法人についてみると、営業収入金額は1,143兆2,973億円（前年1,062兆1,579億円）、所得金額は55兆1,829億円（同51兆6,623億円）、営業収入金額に対する所得金額の割合（所得率）は4.8%となっている（第17表参照）。

The amount of operating revenue is 1,562,893.5 billion yen (1,490,559.9 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 1,143,297.3 billion yen (1,062,157.9 billion yen in the previous year), the amount of income is 55,182.9 billion yen (51,662.3 billion yen in the previous year). The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.8% (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	伸び率 Growth rate		
	億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
平成14年分 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
平成19年度 2007	15,628,935	1.3	11,432,973	1.6	551,829	△0.7	4.8

5 相続税

Inheritance tax

- (1) 平成19年分の相続人数は13万7,957人（前年13万4,722人）、被相続人は4万6,820人（同4万5,177人）で、前年に比べて相続人は3,235人（伸び率2.4%）増加し、被相続人は1,643人（同3.6%）増加している。

また、相続税の課税価格は10兆6,557億円（前年10兆4,056億円）、納付税額は1兆2,666億円（同1兆2,234億円）で、前年に比べて課税価格は2,502億円（伸び率2.4%）増加、納付税額は432億円（同3.5%）増加している（第18表参照）。

For 2007, the number of heirs is 137,957, which is 3,235 more (rate of increase: 2.4 %) than the previous year (134,722) and the number of ancestors is 46,820, which is 1,643 more (rate of increase: 3.6 %) than the previous year (45,177).

The taxable amount of inheritance tax is 10,655.7 billion yen, which is 250.2 billion yen more (rate of increase: 2.4 %) than the previous year (10,405.6 billion yen) and the amount of tax payment is 1,266.6 billion yen, which is 43.2 billion yen more (rate of increase: 3.5 %) than the previous year (1,223.4 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

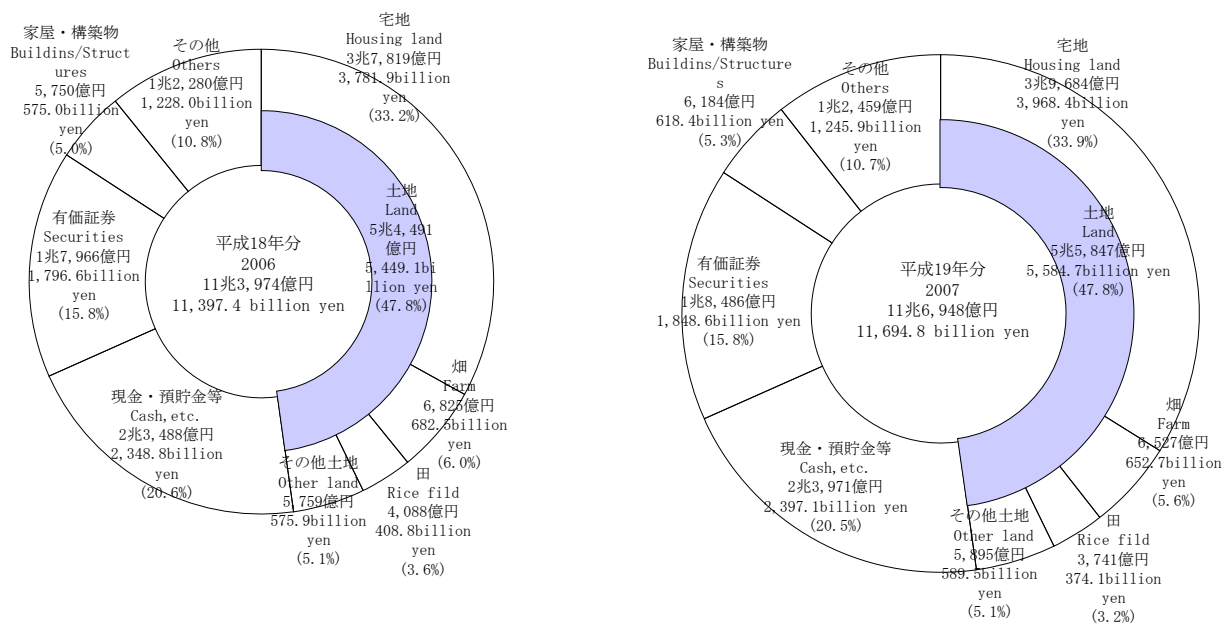
区 分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	人 Person	%
平成14年分 2002	134,294	△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	45,177	0.1
19 2007	137,957	2.4	106,557	2.4	12,666	3.5	46,820	3.6

(2) 相続税の取得財産価額を種類別に見ると、土地5兆5,847億円(構成比47.8%)、現金・預貯金等2兆3,971億円(同20.5%)、有価証券1兆8,486億円(同15.8%)となっている(第19図参照)。

Breakdown of the values of properties acquired as inheritance tax base is as follows: land, 5,584.7 billion yen (component ratio: 47.8%); cash, etc., 2,397.1 billion yen (20.5%); securities, 1,848.6 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19年中に贈与を受けた者は35万8,832人(前年36万9,763人)で、前年に比べて10,931人(伸び率△3.0%)減少している。また、贈与税の取得財産価額は2兆538億円(前年2兆288億円)、納付税額は1,074億円(同1,183億円)で、前年に比べて取得財産価額は250億円(伸び率1.2%)増加、納付税額は110億円(同△9.3%)減少している(第20表参照)。

The number of persons who received gifts during 2007 is 358,832, which is 10,931 less (rate of decrease: -3.0%) than the previous year (369,763). The amount of values of properties acquired as gift is 2,053.8 billion yen, which is 25.0 billion yen more (rate of increase: 1.2%) than the previous year (2,028.8 billion yen) and the amount of tax payment is 107.4 billion yen, which is 11.0 billion yen less (rate of increase: -9.3%) than the previous year (118.3 billion yen) (see Table 20).

(第20表) 贈与を受けた者数、取得財産価額、納付税額

Table 20: 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14年分	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
19	2007	358,832	△ 3.0	20,538	1.2	1,074	△ 9.3

(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3,055億円(構成比35.3%)、現金預貯金等2,913億円(同33.7%)、有価証券1,751億円(同20.2%)、相続時精算課税分は土地3,211億円(同27.0%)、現金預貯金等7,222億円(同60.8%)、有価証券955億円(同8.0%)となっている(第21図参照)。

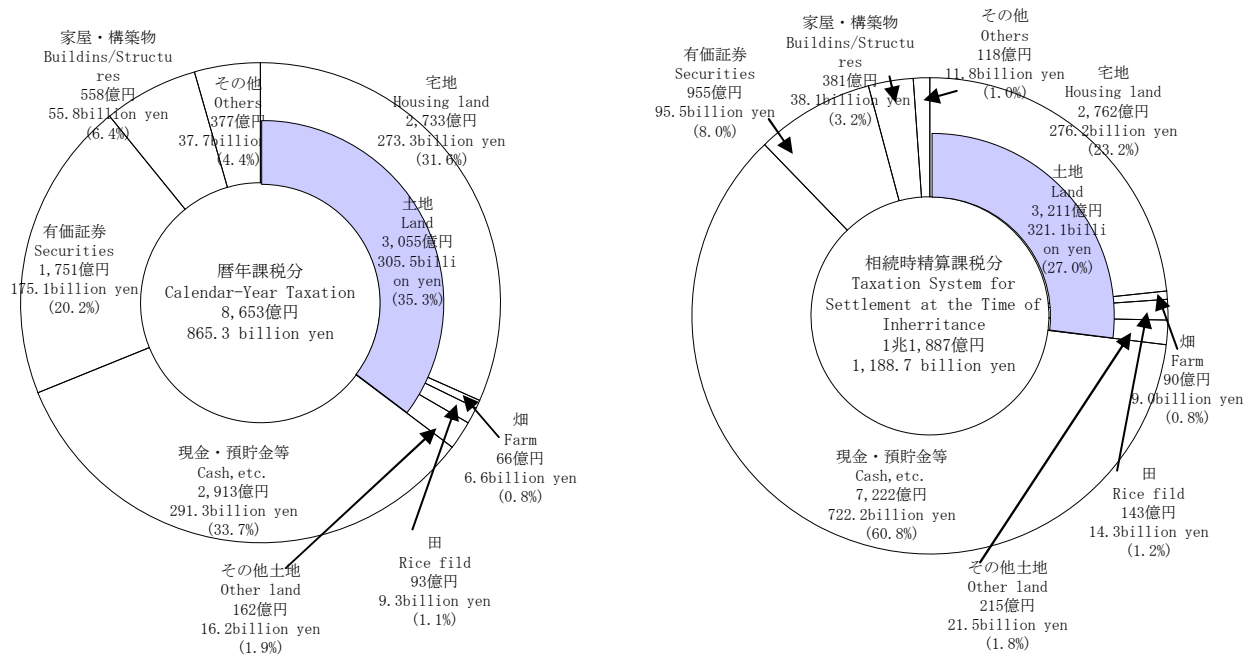
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 305.5 billion yen (component ratio: 35.3 %); cash , etc., 291.3 billion yen (33.7 %); securities, 175.1 billion yen (20.2%)

Taxation System for Settlement at the Time of Inheritance: land, 321.1 billion yen (component ratio: 27.0 %); cash , etc., 722.2 billion yen (60.8 %); securities, 95.5 billion yen (8.0%)(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19年度分の消費税の納税申告件数は3,424千件（前年3,516千件）、納税申告額は9兆9,786億円（同10兆41億円）となっている。

一方、還付申告件数は156千件（同152千件）、還付税額は2兆7,521億円（同2兆4,838億円）となっている。

また、平成20年3月末現在の消費税の課税事業者届出件数は3,583千件（同3,646千件）、課税事業者選択届出件数は85千件（同82千件）、新設法人に該当する旨の届出件数は33千件（同38千件）となっている（第22表参照）。

The number of tax returns of consumption tax for FY 2007 is 3,424 thousand (for the previous year, 3,516 thousand) and the amount of declared tax is 9,978.6 billion yen (10,004.1 billion yen).

The number of refund returns is 156 thousand (152 thousand), and the amount of refund tax is 2,752.1 billion yen (2,483.8 billion yen).

As of March 31 in 2008, the number of notifications of taxable enterprises status for Consumption tax is 3,583 thousand (3,646 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 85 thousand (82 thousand), and the number of notifications of being qualified for a newly established corporation is 33 thousand (38 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14年度 FY2002	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
19 2007	3,424	99,786	156	27,521	3,583	85	33

(注) 処理事績を含む。

Note: Cases processed (correction, determination etc.) are included.

8 酒税

Liquor tax

(1) 平成19年度における酒税の税額は1兆4,713億円（前年1兆4,910億円）で、前年に比べて197億円（伸び率△1.3%）減少している。

また、販売（消費）数量は876万kl（886万kl）で、前年に比べて9万kl（△1.1%）減少している（第23表参照）。

The amount of liquor tax for FY 2007 is 1,471.3 billion yen, which is 19.7 billion yen less (rate of increase: -1.3%) than the previous year (1,491.0 billion yen).

The volume of sales (consumption) is 8,761 thousand kl, which is 95 thousand kl less (rate of increase: -1.1%) than the previous year (8,856 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14年度 FY2002	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
19 2007	14,713	△ 1.3	8,761,360	△ 1.1

(2) 税額を品目等別に前年と比べると、前年から増加した品目はリキュールのみで、670億円から866億円（構成比5.9%）へと196億円（伸び率29.2%）増加している。また、その他は1,071億円から937億円（構成比6.4%）へと134億円（伸び率△12.5%）減少しているが、その他の中でも、スピリッツが93億円から112億円（構成比0.8%）へと18億円（伸び率19.7%）増加している。

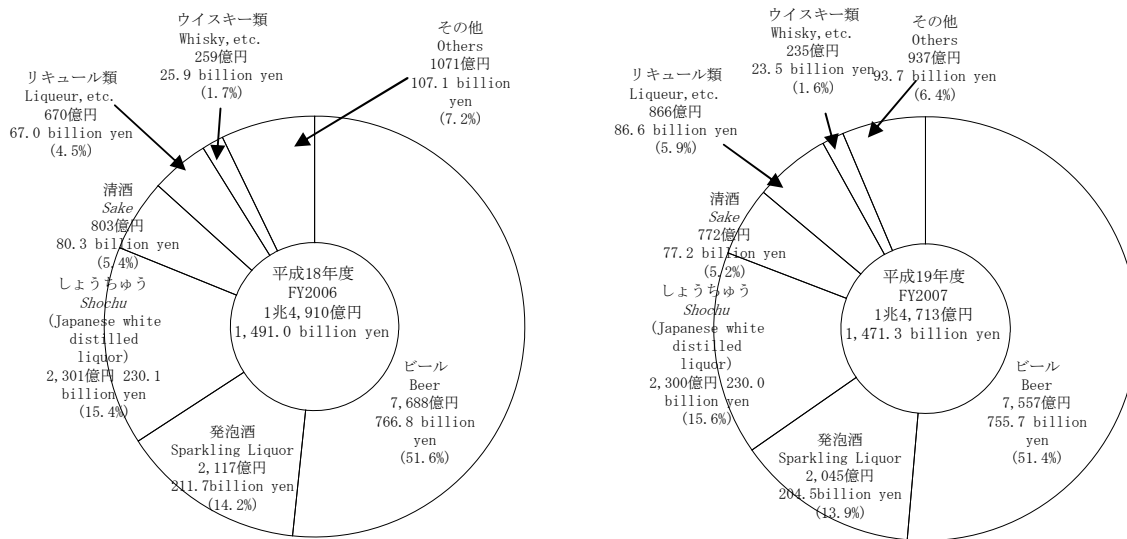
また、しょうちゅうは2,301億円から2,300億円（構成比15.6%）へと1億円（伸び率△0.1%）減少しており、ほぼ横ばいである。

これに対し、ビールは7,688億円から7,557億円（構成比51.4%）へと131億円（伸び率△1.7%）、発泡酒は2,117億円から2,045億円（構成比13.9%）へと72億円（伸び率△3.4%）、清酒は803億円から772億円（構成比5.2%）へと31億円（伸び率△3.9%）、ウイスキー及びブランデーは259億円から235億円（構成比1.6%）へと24億円（伸び率△9.2%）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: liquor increased by 19.6 billion yen (rate of increase: 29.2%) from 67.0 billion yen to 86.6 billion yen (component ratio: 5.9%); others decreased by 13.4 billion yen (rate of increase: -12.5%) from 107.1 billion yen to 93.7 billion yen (component ratio: 6.4 %). Spirits increased by 1.8 billion yen (rate of increase: 19.7 %) from 9.3 billion yen to 11.2 billion yen (component ratio: 0.8 %). Shochu(Japanese white distilled liquor) decreased by 0.1 billion yen (rate of increase: -0.1%) from 230.1 billion yen to 230.0 billion yen (component ratio:15.6%). Beer decreased by 13.1 billion yen (rate of increase: -1.7 %) from 768.8 billion yen to 755.7 billion yen (component ratio: 51.4 %); sparkling liquor decreased by 7.2 billion yen (rate of increase: -3.4 %) from 211.7 billion yen to 204.5 billion yen (component ratio: 13.9 %); *Sake* decreased by 3.1 billion yen (rate of increase: -3.9 %) from 80.3 billion yen to 77.2 billion yen (component ratio: 5.2 %); Whisky and Brandy decreased by 2.4 billion yen (rate of increase -9.2%) from 25.9 billion yen to 23.5 billion yen (component ratio :1.6%)(see Figure 24) .

(第24図) 品目等別の税額

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



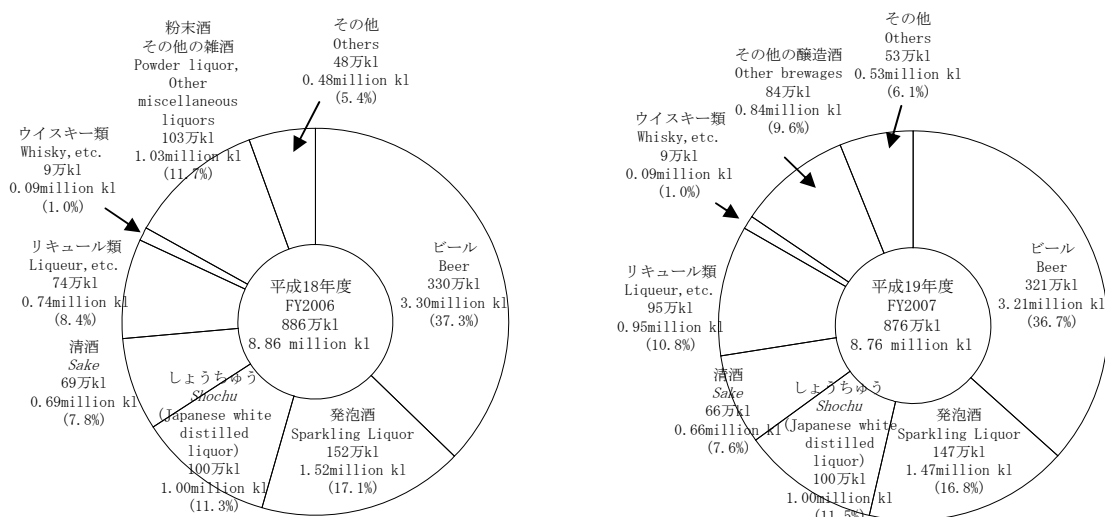
(3) 販売（消費）数量の状況を品目等別に前年と比べると、ビールは330万klから321万kl（構成比36.7%）へと9万kl（伸び率△2.7%）、発泡酒は152万klから147万kl（構成比16.8%）へと5万kl（伸び率△2.9%）、清酒は69万klから66万kl（構成比7.6%）へと3万kl（伸び率△3.5%）、その他の醸造酒は103万klから84万kl（構成比9.6%）へと19万kl（伸び率△18.6%）減少している。

これに対し、リキュールは74万klから95万kl（構成比10.8%）へと20万kl（伸び率26.9%）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 0.09 million kl (rate of increase: -2.7%) from 3.30 million kl to 3.21 million kl (component ratio: 36.7 %); Sparkling liquor decreased by 0.04 million kl (rate of increase: -2.9 %) from 1.52 million kl to 1.47 million kl (component ratio: 16.8 %); Sake decreased by 0.03 million kl (rate of increase: -3.5 %) from 0.69 million kl to 0.66 million kl (component ratio: 7.6 %); Other brewed liquors decreased by 0.19 million kl (rate of increase: -18.6 %) from 1.03 million kl to 0.84 million kl (component ratio: 9.6 %); Liqueur ,etc increased by 0.20 million kl (rate of increase: 26.9 %) from 0.74 million kl to 0.95 million kl (component ratio: 10.8 %) (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19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、1,695億本(前年1,776億本)、税額は7,325億円(同7,380億円)で、前年に比べて課税数量で81億本(伸び率△4.6%)、税額で55億円(同△0.7%)減少している(第26表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2007 is 169.5 billion pieces, which is 8.1 billion pieces less (rate of increase:-4.6 %) than the previous year (177.6 billion pieces).

And the amount of tax is 732.5 billion yen, which is 5.5 billion yen less (-0.7 %) than the previous year (738.0 billion yen)(see Table 26).

(第26表) たばこ税及びたばこ特別税の課税数量、税額

Table 26: 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14年度 FY2002	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
19 2007	1,695	△ 4.6	7,325	△ 0.7

10 揮発油税及び地方道路税

Gasoline tax and local road tax

平成19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、58,101千kl（前年58,930千kl）、税額は3兆1,213億円（同3兆1,659億円）で、前年に比べて課税数量で829千kl（伸び率△1.4%）、税額で446億円（同△1.4%）減少している（第27表参照）。

Taxable quantity of gasoline tax and local road tax (except for that of the custom house) in FY 2007 is 58,101 thousand kl (for the previous year, 58,930 thousand kl), which is 829 thousand kl less (rate of increase-1.4 %) than the previous year. And the amount of tax is 3,121.3 billion yen, which is 44.6 billion yen less (-1.4%) than previous year (3,165.9 billion yen) (see Table 27).

（第27表）揮発油税及び地方道路税の課税数量、税額

Table 27: 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	%	億円	%
		Thousand KL		100 million yen	
平成14年度	FY2002	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
19	2007	58,101	△ 1.4	31,213	△ 1.4

11 航空機燃料税

Aviation fuel

平成19年度における航空機燃料税の課税数量は5,257千kl（前年5,356千kl）、税額は1,213億円（同1,239億円）で、前年に比べて課税数量で99千kl（伸び率△1.8%）、税額で26.5億円（同△2.1%）減少している（第28表参照）。

Taxable quantity of aviation fuel tax in FY 2007 is 5,257 thousand kl, which is 99 thousand kl less (rate of increase-1.8 %) than the previous year (5,356 thousand kl). And the amount of tax is 121.3 billion yen, which is 2.65 billion yen less (-2.1 %) than the previous year (123.9 billion yen)(see Table 28).

（第28表）航空機燃料税の課税数量、税額

Table 28: 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	%	億円	%
		Thousand KL		100 million yen	
平成14年度	FY2002	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
19	2007	5,257	△ 1.8	1,213	△ 2.1

12 石油ガス税

Liquefied petroleum gas tax

平成19年度における石油ガス税の課税数量は1,570千t（前年1,594千t）、税額は275億円（同279億円）で、前年に比べて課税数量で24千t（伸び率△1.5%）、税額で4.3億円（同△1.5%）減少している（第29表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2007 is 1,570 thousand ton, which is 24 thousand ton less (rate of increase:-1.5 %) than the previous year (1,594 thousand ton). And the amount of tax is 27.5 billion yen, which is 0.43 billion yen less (-1.5 %) than the previous year (27.9 billion yen) (see Table 29).

(第29表) 石油ガス税の課税数量、税額

Table 29: Taxable quantity of Liquefied petroleum gas tax

区分 Type		課税数量 Taxable quantity	伸び率 Growth rate	税額	
				Amount of tax	伸び率 Growth rate
		千t Thousand ton	%	億円 100 million yen	%
平成14年度	FY2002	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
19	2007	1,570	△ 1.5	275	△ 1.5

13 石油石炭税

Petroleum and coal tax

平成19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988千kl（前年915千kl）、ガス状炭化水素分が2,792千t（同2,483千t）、石炭分が1,675千t（同1,662千t）で、前年に比べて原油分は73千kl（伸び率8.0%）、ガス状炭化水素分は309千t（同12.4%）、石炭分は13千t（同0.8%）増加している。税額は原油分が20.2億円（前年18.7億円）、ガス状炭化水素分が29.8億円（同23.8億円）、石炭分が11.3億円（同7.6億円）で、前年に比べて原油分は1.5億円（伸び率8.0%）、ガス状炭化水素分は6.0億円（同25.2%）、石炭分は3.7億円（同48.2%）増加している（第30表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2007 is as follows: crude oil increased by 73 thousand kiloliter (rate of increase of 8.0%) from 915 thousand kiloliter in the previous year to 988 thousand kl; gaseous hydrocarbons increased by 309 thousand tons (12.4%) from 2,483 thousand tons in the previous year to 2,792 thousand tons; coal increased by 13 thousand tons (0.8%) from 1,662 thousand tons in the previous year to 1,675 thousand tons. The tax amounts are as follows: crude oil increased by 0.15 billion yen (rate of increase 8.0%) from 1.87 billion yen in the previous year to 2.02 billion yen; gaseous hydrocarbons increased by 0.6 billion yen (25.2%) from 2.38 billion yen in the previous year to 2.98 billion yen; coal increased by 0.37 billion yen (48.2%) from 0.76 billion yen in the previous year to 1.13 billion yen (see Table 30)

(第30表) 石油石炭税の課税数量、税額

Table 30: Taxable quantity of Petroleum and coal tax

区分 type		課税数量 Taxable quantity	伸び率 Growth rate	税額	
				Amount of tax	伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
原油 crude oil					
平成14年度	FY2002	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
19	2007	988	8.0	20.2	8.0
ガス状炭化水素 gaseous hydrocarbons					
平成14年度	FY2002	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
19	2007	2,792	12.4	29.8	25.2
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	7.6	8.8
19	2007	1,675	0.8	11.3	48.2

14 印紙税
Stamp tax

平成19年度における印紙税（現金納付分）の税額は2,144億円（前年2,013億円）、納税人員は189千人（同189千人）で、前年に比べて税額で131億円（伸び率6.5%）、納税人員で0.4千人（同0.2%）増加している（第31表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2007 is 214.4 billion yen, which is 13.1 billion yen more (rate of increase: 6.5 %) than the previous year (201.3 billion yen).

The number of taxpayers increased by 0.2 % from the previous year to 189 thousand (see Table 31).

(第31表) 印紙税の税額、納税人員

Table 31: Amount of stamp tax and Number of taxpayers

区分 Type		税額		納税人員	
		Amount of tax	伸び率 Growth rate	Number of taxpayers	伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成14年度	FY2002	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
19	2007	2,144	6.5	189	0.2

15 電源開発促進税

Promotion of power-resources development tax

平成19年度における電源開発促進税の課税電力量は9,344億Kw/h（前年9,073億Kw/h）、税額は3,523億円（同3,629億円）で、前年に比べて課税電力量で271億Kw/h（伸び率3.0%）増加し、税額で106億円（同△2.9%）減少している（第32表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2007 is 934.4 billion Kwh, which is 27.1 billion Kwh more (rate of increase:3.0%) than the previous year (907.3 billion Kwh).

And the amount of tax is 352.3 billion yen, which is 10.6 billion yen less (-2.9 %) than the previous year (362.9 billion yen)(see Table 32).

(第32表) 電源開発促進税の電力量、税額

Table 32: 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		税額	
		Taxable quantity of electricity sold	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		億Kwh 100 million Kwh	%	億円 100 million yen	%
平成14年度	FY2002	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
19	2007	9,344	3.0	3,523	△ 2.9

16 国税徴収
Collection of national tax

(1) 平成19年度における国税の徴収決定済額は、57兆6,694億円(前年59兆1,511億円)で、前年に比べて1兆4,817億円(伸び率△2.5%)減少している(第33表参照)。

The amount determined for collection of national tax in FY 2007 is 57,669.4 billion yen, which is 1,481.7 billion yen less (rate of increase: -2.5 %) than the previous year (59,151.1 billion yen) (see Table 33).

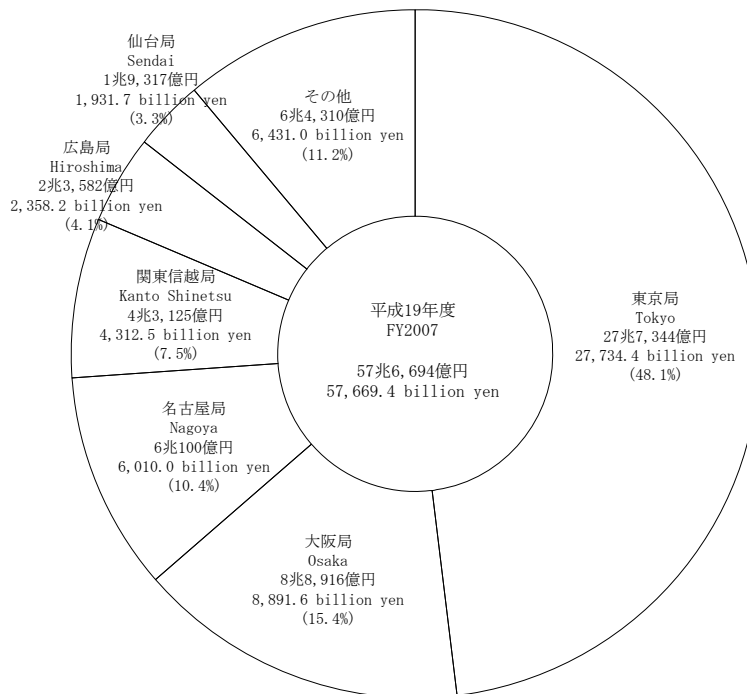
(第33表) 国税の徴収決定済額
Table 33: Amount determined for collection of national tax

区分 Type	平成18年度 FY2006	構成比 Component ratio	平成19年度 FY2007	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	166,804	28.1	155,139	26.9	△ 7.0
消費税及地方消費税 Consumption tax and local consumption tax	} 140,687	23.8	} 140,510	24.4	△ 0.1
消費税 Consumption tax					
法人税 Corporation tax	161,483	27.3	160,189	27.8	△ 0.8
申告所得税 Self-assessment income tax	37,390	6.3	38,010	6.6	1.7
相続税 Inheritance tax	20,328	3.4	19,005	3.3	△ 6.5
揮発油税及地方道路税 Gasoline tax and local road tax	34,307	5.8	33,598	5.8	△ 2.1
酒の税 Liquor tax	14,943	2.5	14,731	2.6	△ 1.4
その他 Others	15,569	2.6	15,510	2.7	△ 0.4
計 Total	591,511	100.0	576,694	100.0	△ 2.5

(2) 国税局別に徴収決定済額をみると、東京国税局27兆7,344億円(構成比48.1%)、大阪国税局8兆8,916億円(15.4%)、名古屋国税局6兆100億円(10.4%)、関東信越国税局4兆3,125億円(7.5%)となっている(第34図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 27,734.4 billion yen (component ratio: 48.1 %); Osaka, 8,891.6 billion yen (15.4 %); Nagoya, 6,010.0 billion yen (10.4 %); Kanto Shinetsu, 4,312.5 billion yen (7.5 %) (see Figure 34).

(第34図) 国税局別の徴収決定済額
Figure 34: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus

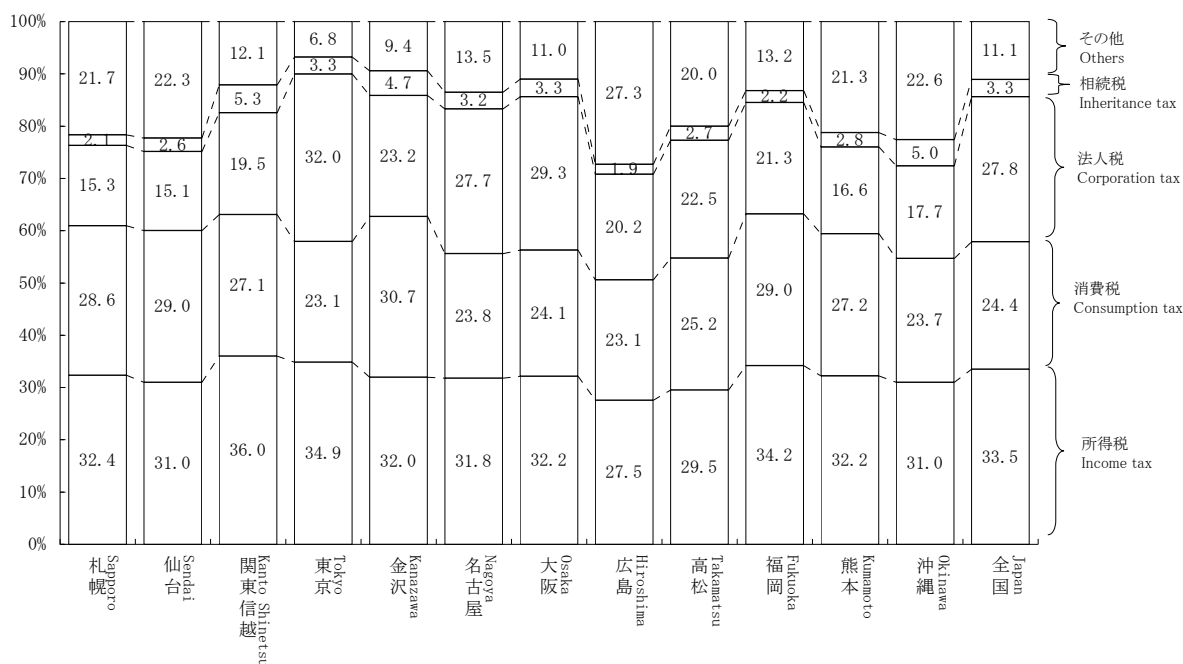


また、国税局別に主要税目の構成をみると、各国税局とも所得税が最も高い比率となっている（第35図参照）。

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 35).

（第35図）国税局別徴収決定済額の構成

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



17 国税滞納

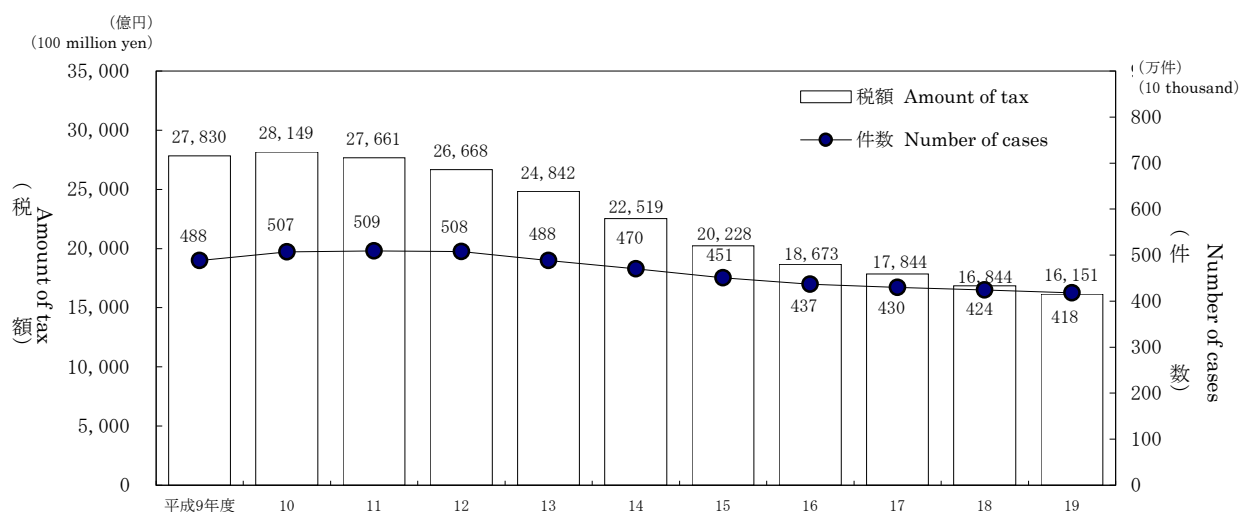
Delinquency of national tax

- (1) 平成19年度末における国税の整理中の滞納は、418万件（前年度424万件）1兆6,151億円（同1兆6,844億円）であり、前年に比べ件数は6万件（伸び率△1.5%）減少しており、税額も693億円（同△4.1%）減少している（第36図参照）。

As of the end of FY 2007, the number of tax delinquencies in processing is 4,181 thousand (for the previous fiscal year, 4,243 thousand) and the amount of arrears is 1,615.1 billion yen (1,684.4 billion yen). Compared to the previous year, they decreased by 62 thousand (rate of increase: -1.5 %), and by 69.3 billion yen (-4.1 %) respectively (see Figure 36).

（第36図）年度末における整理中の滞納の件数、税額の推移

Figure 36: Number of tax delinquencies and Amount of arrears as of the end of the fiscal year, and Changes of amount of tax



（注）地方消費税は含まない。

Note : Excluding local consumption tax.

- (2) 平成19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4,592億円（前年度4,655億円）、申告所得税4,327億円（同4,504億円）、源泉所得税3,250億円（同3,431億円）の順になっている（第37表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 459.2 billion yen (for the previous fiscal year 465.5 billion yen); Self-assessment income tax, 432.7 billion yen (450.4 billion yen); withholding income tax, 325.0 billion yen (343.1 billion yen) (see Table 37).

(第37表) 税目別の年度末における整理中の滞納
Table 37: Amount of arrears in processing by tax type

区分 Type	平成18年度 FY2006		平成19年度 FY2007		
	件数 Number of cases	税額 Tax of amount	件数 Number of cases	税額 Tax of amount	税額の伸び率 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	833	3,431	812	3,250	△ 5.3
申告所得税 Self-assessment income tax	1,879	4,504	1,799	4,327	△ 3.9
法人税 Corporation tax	157	2,201	161	2,249	2.2
相続税 Inheritance tax	42	1,983	37	1,669	△15.8
消費税 Consumption tax	1,322	4,655	1,363	4,592	△ 1.4
その他 Others	10	70	10	64	△ 8.1
合計 Total	4,243	16,844	4,181	16,151	△ 4.1

(注) 地方消費税は含まない。

Note: Excluding local consumption tax.

18 不服審査・訴訟事件

Administrative review/ Litigation case

- (1) 平成19年度中の異議申立の発生件数は4,690件（前年度4,301件）で前年度に比べて389件（伸び率9.0%）増加している。前年度から繰り越された1,451件を含む要処理件数6,141件のうち、処理済件数は4,956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555件（前年度411件）、割合は11.2%（前年度10.2%）となっている（第38表参照）。

The number of the requests for reinvestigation in FY 2007 is 4,690, which is 389 more (rate of increase: 9.0%) than the previous fiscal year (4,301).

Out of 6,141 cases necessary to dispose including 1,451 cases carried over from the previous year, 4,956 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 555 (for the previous fiscal year, 411), which accounts for 11.2% (10.2%) of all cases (see Table 38).

(第38表) 異議申立ての状況

Table 38: Disposition of requests for reinvestigation

区分 Type	申立て件数 Number of the requests for reinvestigation		処理済件数 Number of already disposed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	伸び率 Growth rate			
平成14年度 FY2002	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
19 2007	4,690	9.0	4,956	555	11.2

- (2) 平成19年度中の審査請求の発生件数は2,755件（前年度2,504件）で前年度に比べて251件（伸び率10.0%）増加している。前年度から繰り越された1,794件を含む要処理件数4,549件のうち、処理済件数は2,404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304件（前年度361件）、割合は12.6%（同12.3%）となっている（第39表参照）。

The number of the requests for reconsideration in FY 2007 is 2,755, which is 251 more (rate of increase: 10.0%) than the previous year (2,504).

Out of 4,549 cases necessary to dispose including 1,794 cases carried over from the previous year, 2,404 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 304 (for the previous year, 361), which accounts for 12.6% (12.3%) of all cases (see Table 39).

(第39表) 審査請求の状況

Table 39: Disposition of requests for reconsideration

区分 Type	審査請求件数 Number of requests for reconsideration		処理済件数 Number of already disposed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	伸び率 Growth rate			
平成14年度 FY2002	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
19 2007	2,755	10.0	2,404	304	12.6

- (3) 平成19年度中に国側を被告とした訴訟の発生件数は345件(前年度401件)で、前年度に比べて56件(伸び率△14.0%)減少している。訴訟が終了した件数は387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55件(前年度80件)、割合は14.2%(前年度17.9%)となっている(第40表参照)。

The number of the litigation cases (government as defendant) in FY 2007 is 345, which is 56 less (rate of increase: -14.0%) than the previous year (401). From the viewpoint of disposition type, the number of finished cases where the decisions were in favor of plaintiffs partly or fully is 55 (for the previous year, 80), which accounts for 14.2% (17.9%) of all cases (see Table 40).

(第40表) 国側を被告とした訴訟状況

Table 40: 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	訴訟最終結案件数 Number of finished litigation cases	原告勝訴件数 Number of decisions in favor of plaintiffs	
				件数 Percentage	割合 Percentage
	件 Case	%	件 Case	件 Case	%
平成14年度 FY2002	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
19 2007	345	△14.0	387	55	14.2

19 直接国税犯則事件(査察事件)

Direct national tax violation cases (criminal investigation cases)

- (1) 平成19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189件で、そのうち有罪件数は189件(有罪率100.0%)である(第41表参照)。

The number of first trials related to direct national tax violation in FY 2007 is 189, of which the number of conviction cases is 189 (rate of conviction ruling: 100%) (see Table 41).

(第41表) 一審判決数及び有罪件数・率の累年比較

Table 41: 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14年分 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
18 2006	160	160	100.0
19 2007	189	189	100.0

(注) 1 件数には、上級審からの差戻し件数を含む。

2 平成14~17年は暦年(年分)ベース、平成17~19年度は年度ベースである。

Note: 1 The number of cases contains the sending back number of cases from the higher court.

2 From 2002 to 2005 is based on the calendar year, from FY2005 to FY2007 is based on the fiscal year.

- (2) 平成19年度における査察事件に係る脱税額は353億円で、前年度より49億円(16.3%)増加し、1件あたりの脱税額は162百万円(前年度138百万円)となっている(第42表参照)。

The amount of tax evasion involved in criminal investigation cases in FY 2007 is 35.3 billion yen, which is 4.9 billion yen more (16.3%) than the previous year. Average amount of tax evasion per case prosecuted is 162 million yen (for the previous year, 138 million yen) (see Table 42).

(第42表) 査察事件の脱税額、1件あたりの脱税額(処理した事件に係る脱税額)

Table 42: 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14年度 FY2002	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
19 2007	353	16.3	162

資料: 査察課調

Source: Criminal Investigation Division