

平成20年度統計調査結果の概要

Outline of Results of Statistical Survey for FY2008

1 租税及び印紙収入

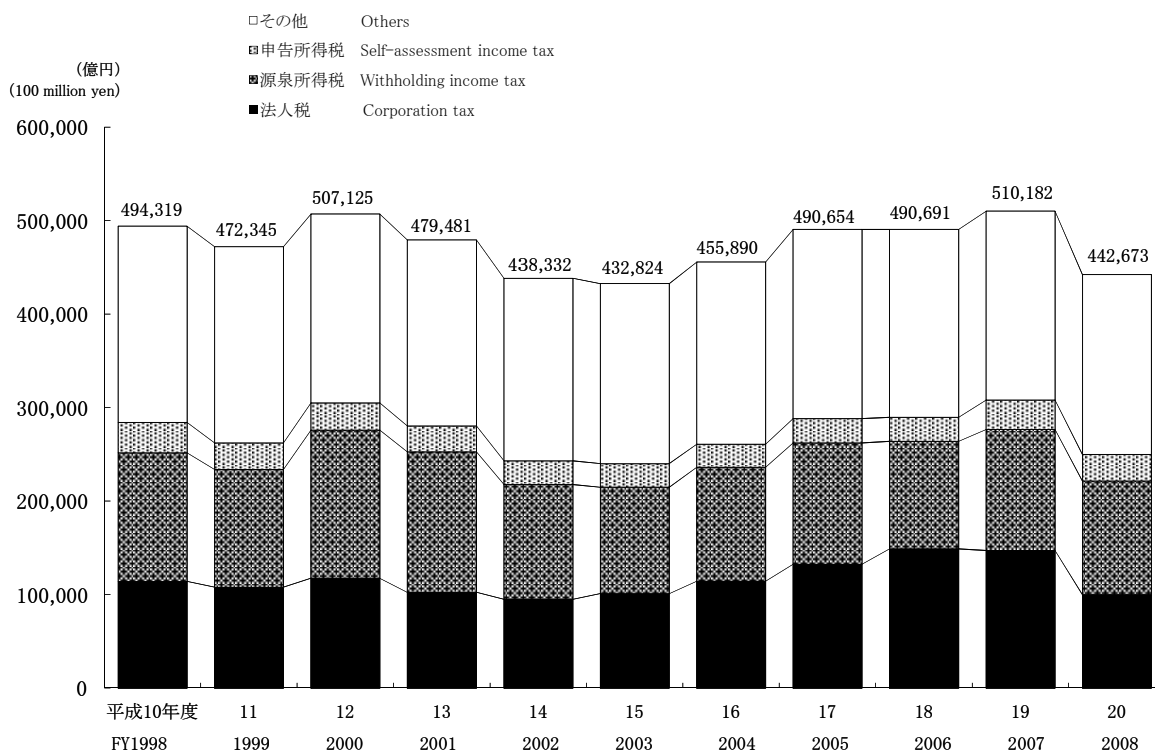
Tax and Stamp revenues

- (1) 平成20年度における租税及び印紙収入の決算額（一般会計分）は44兆2,673億円（前年51兆182億円）で、前年に比べて6兆7,509億円（伸び率△13.2%）の減少となっている（第1図、第2表参照）。

Total amount settled of tax and stamp revenues of 2008 fiscal year (for general account) is 44,267.3 billion yen (51,018.2 billion yen for the previous year) and it is the decrease of 6,750.9 billion yen (rate of increase: -13.2%) compared to the previous year (see Figure 1 and Table 2).

(第1図) 租税及び印紙収入決算額（一般会計分）の推移

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



- (2) 租税及び印紙収入の決算額（一般会計分）を税目別にみると、源泉所得税12兆1,612億円（前年12兆9,285億円）、法人税10兆106億円（同14兆7,444億円）、消費税9兆9,689億円（同10兆2,719億円）、申告所得税2兆8,239億円（同3兆1,515億円）、相続税1兆4,549億円（同1兆5,026億円）となっており、前年に比べて、源泉所得税、法人税、消費税、申告所得税、相続税はそれぞれ7,673億円（伸び率△5.9%）、4兆7,338億円（同△32.1%）、3,030億円（同△2.9%）、3,276億円（同△10.4%）、477億円（同△3.2%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 12,161.2 billion yen (for the previous year, 12,928.5 billion yen), corporation tax of 14,744.4 billion yen (10,010.6 billion yen), consumption tax 9,968.9 billion yen (10,271.9 billion yen), self-assessment income tax of 2,823.9 billion yen (3,151.5 billion yen), and inheritance tax of 1,454.9 billion yen (1,502.6 billion yen). Compared with the previous year, the revenue of withholding income tax and corporation tax, consumption tax, self-assessment income tax, inheritance tax decreased by 767.3 billion yen (-5.9%), and 4733.8 billion yen (-32.1%), 303.0 billion yen (-2.9%), 327.6 billion yen (-10.4%), 47.7 billion yen (-3.2%) 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

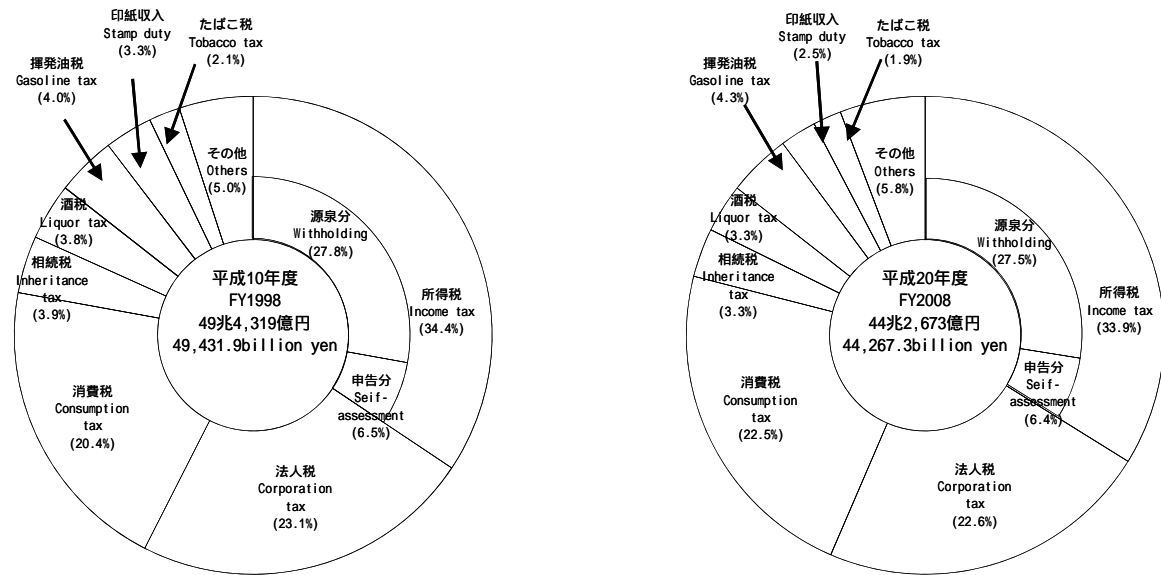
区分 Type	平成19年度 FY2007	構成比 Component ratio	平成20年度 FY2008	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	129,285	25.3	121,612	27.5	△ 5.9
法人税 Corporation tax	147,444	28.9	100,106	22.6	△ 32.1
消費税 Consumption tax	102,719	20.1	99,689	22.5	△ 2.9
申告所得税 Self-assessment income tax	31,515	6.2	28,239	6.4	△ 10.4
相続税 Inheritance tax	15,026	2.9	14,549	3.3	△ 3.2
その他 Others	84,193	16.5	78,478	17.7	△ 6.8
計 Total	510,182	100.0	442,673	100.0	△ 13.2

また、これを税目別の構成比で見ると、源泉所得税27.5%（前年25.3%）、法人税22.6%（同28.9%）、消費税22.5%（同20.1%）、申告所得税6.4%（同6.2%）、相続税3.3%（同2.9%）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 27.5% (for the previous year, 25.3%), corporation tax is 22.6% (28.9%), consumption tax is 22.5% (20.1%), self-assessment income tax is 6.4% (6.2%) and inheritance tax is 3.3% (2.9%) (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57.7%（前年61.4%）、間接税等42.3%（同38.6%）で、10年前（平成10年度）に比べて直接税の割合は、1.6ポイント低下している。

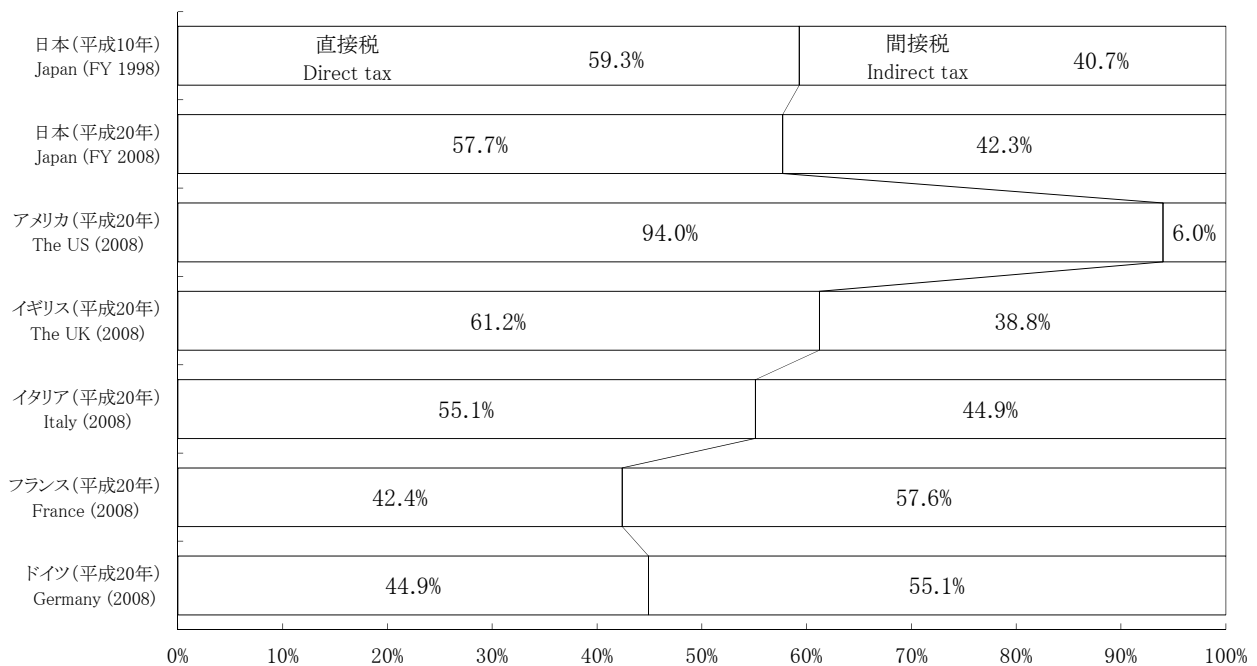
また、直接税の割合を諸外国と比較すると、日本の57.7%に対して、アメリカ94.0%、イギリス61.2%、イタリア55.1%、フランス42.4%、ドイツ44.9%となっている（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 57.7% (for the previous year, 61.4%) and that of indirect tax is 42.3% (38.6%). The percentage of direct tax decreased by 1.6 point compared to 10 years before (FY 1998).

The percentages of direct tax in foreign countries are as follows: the US, 94.0%; the UK, 61.2%; Italy, 55.1%; France, 42.4%; Germany, 44.9%; while it is 57.7% 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20年分所得税の確定申告書を提出した人員は2,369万3千人で、申告納税額のある者は7,523千人、還付申告者は12,836千人となっている。

これを所得者別にみると、事業所得者4,043千人、不動産所得者1,538千人、給与所得者9,955千人、雑所得者7,618千人、他の区分に該当しない所得者538千人となっている(第6表参照)。

The number of Income tax self-assessment in 2008 is 23,693 thousand, the number of taxpayers who have income tax self-assessment 7,523 thousand, the number of filing returns for refund 12,836 thousand.

Breakdown of taxpayers by income earner type is as follows: Operating income earners, 4,043 thousand ; Real estate income earners, 1,538 thousand; Employment income earners, 9,955 thousand ; Miscellaneous income earners, 7,618 thousand; Income earners not otherwise classified, 538 thousand (see Table 6).

(第6表) 確定申告をした者

Table 6: Number of Income tax self-assessment

区分 Type	確定申告者数	申告納税額のあるもの	還付申告	左記以外
	Number of Income tax self-assessment	Number of taxpayers who have income tax self-assessment	Number of filing returns for refund	Others
	千人 Thousand	千人 Thousand	千人 Thousand	千人 Thousand
事業所得者 Operating income earners	4,043	1,658	827	1,557
その他所得者 Other income earners	19,649	5,865	12,008	1,776
不動産所得者 Real estate income earners	1,538	1,088	95	354
給与所得者 Employment income earners	9,955	2,551	6,860	544
雑所得者 Miscellaneous income earners	7,618	1,966	4,817	835
他の区分に該当しない所得者 Income earners not otherwise classified	538	260	236	43
合計 total	23,693	7,523	12,836	3,334

また、これに対する総所得金額は78兆4,815億円で、申告納税額のある者は39兆5,940億円、還付申告者は35兆7,091億円、申告納税額は2兆6,495億円、還付税額は9,685億円となっている(第7表参照)。

Gross income is 78,481.5 billion yen, taxpayers filing returns and paying tax is 39,594.0 billion yen, taxpayers filing returns for refund is 35,709.1 billion yen.

The amounts of self-assessment income tax is 2,649.5 billion yen, Refund is 968.5 billion yen.

(第7表) 総所得金額、申告納税額、還付税額

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

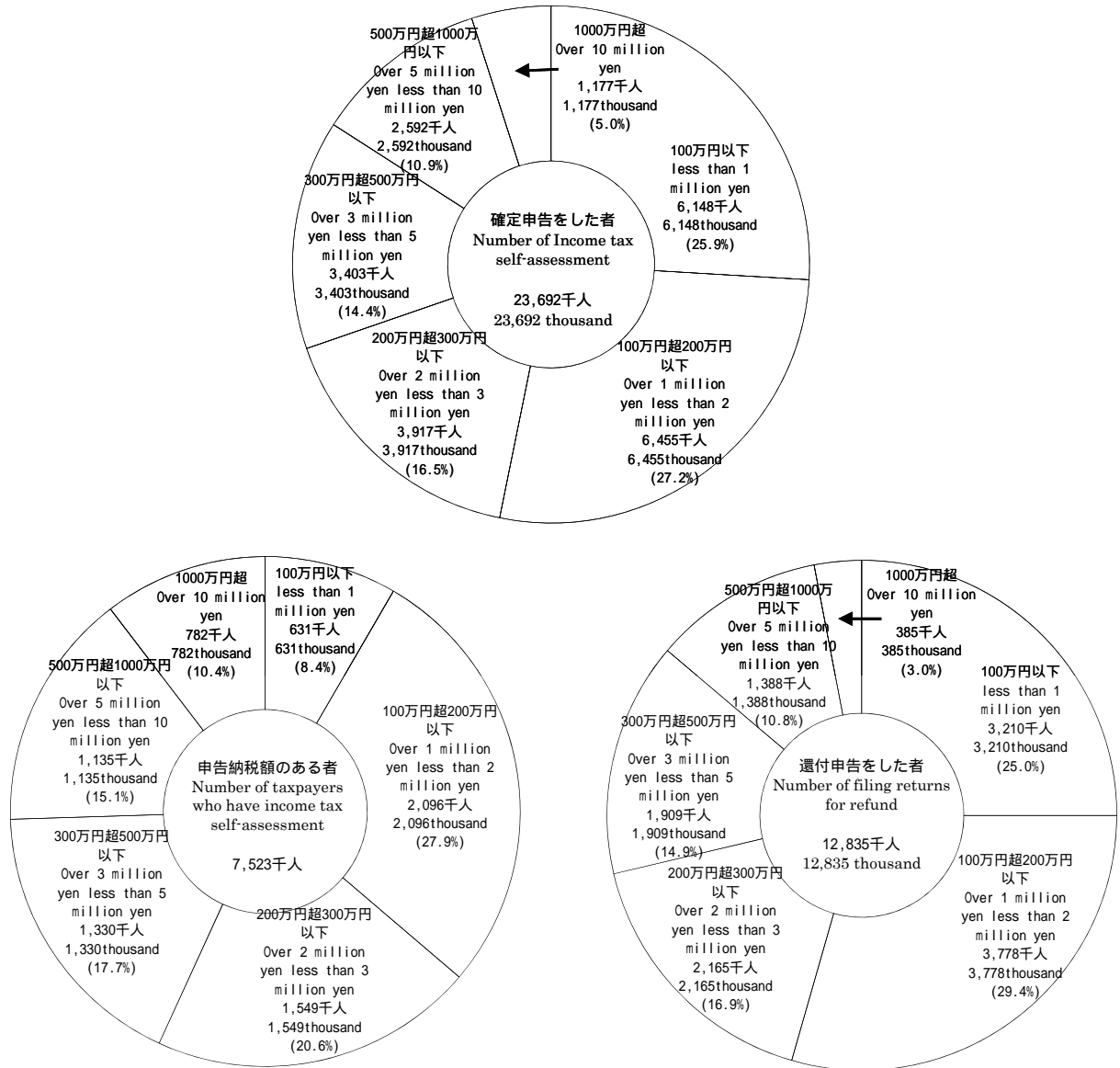
区分 Type	総所得金額	申告納税額のあるもの	還付申告	申告納税額	還付税額
	Gross income	filing returns and paying tax	filing returns for refund	the amounts of self-assessment income tax	refund
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen
事業所得者 Operating income earners	95,976	64,587	19,420	5,282	2,523
その他所得者 Other income earners	688,840	331,353	337,671	21,212	7,163
不動産所得者 Real estate income earners	61,746	58,247	1,333	7,103	65
給与所得者 Employment income earners	450,351	178,327	258,288	6,453	5,169
雑所得者 Miscellaneous income earners	117,547	40,719	73,261	741	1,659
他の区分に該当しない所得者 Income earners not otherwise classified	59,196	54,060	4,789	6,915	270
合計 total	784,815	395,940	357,091	26,495	9,685

(2) 確定申告者数を所得階級別にみると、100万円以下の者6,148千人(構成比25.9%)、100万円超200万円以下の者6,455千人(27.2%)、200万円超300万円以下の者3,917千人(16.5%)、300万円超500万円以下の者3,403千人(14.4%)、500万円超1,000万円以下の者2,592千人(10.9%)、1,000万円超の者1,177千人(5.0%)となっている(第8図参照)。

Breakdown of the number of Income tax self-assessment by final returns by total net income range is as follows: 6,148 thousand (component rate : 25.9%) for less than 1 million yen ; 6,455 thousand (27.2 %) for over 1 million yen less than 2 million yen; 3,917 thousand (16.5%) for over 2 million yen less than 3 million yen; 3,403 thousand (14.4 %) for over 3 million yen less than 5 million yen; 2,592 thousand (10.9 %) for over 5 million yen less than 10 million yen; 1,177 thousand (5.0 %) for over 10 million (see Figure 8).

(第8図) 所得階級別の確定申告者数

Figure 8: Number of income earners by income range



3 源泉所得税

Withholding income tax

(1) 平成20年分の源泉徴収税額は、14兆4,320億円(前年15兆181億円)で、前年に比べて5,861億円(伸び率 3.9%)減少している。これを所得種類別に前年と比べると、給与所得は9兆8,702億円から9兆7,273億円へと1,428億円(同 1.4%)の減少、配当所得は2兆4,458億円から2兆442億円へと4,016億円(同 16.4%)の減少、報酬・料金等は1兆1,959億円から1兆1,701億円へと258億円(同 2.2%)減少している。

これに対し、利子所得等は6,325億円から8,195億円へと1,870億円(同29.6%)増加している(第9表参照)。

The amount of withholding income tax in 2008 is 14,432.0 billion yen (for the previous year, 15,018.1 billion yen). It decreased by 586.1 billion yen (rate of increase: -3.9%) compared to the previous year.

According to the breakdown by income type, employment income decreased 142.8 billion yen from 9,870.2 to 9,727.3 billion yen (-1.4%); dividend income decreased 401.6 billion yen from 2,445.8 to 2,044.2 billion yen (-16.4%); remuneration/fees, etc. decreased 25.8 billion yen from 1,195.9 to 1,170.1 billion yen (-2.2%); interest income increased 187.0 billion yen from 632.5 to 819.5 billion yen (29.6%) (see Table 9).

(第9表) 源泉徴収税額

Table 9: Amounts of withholding income tax

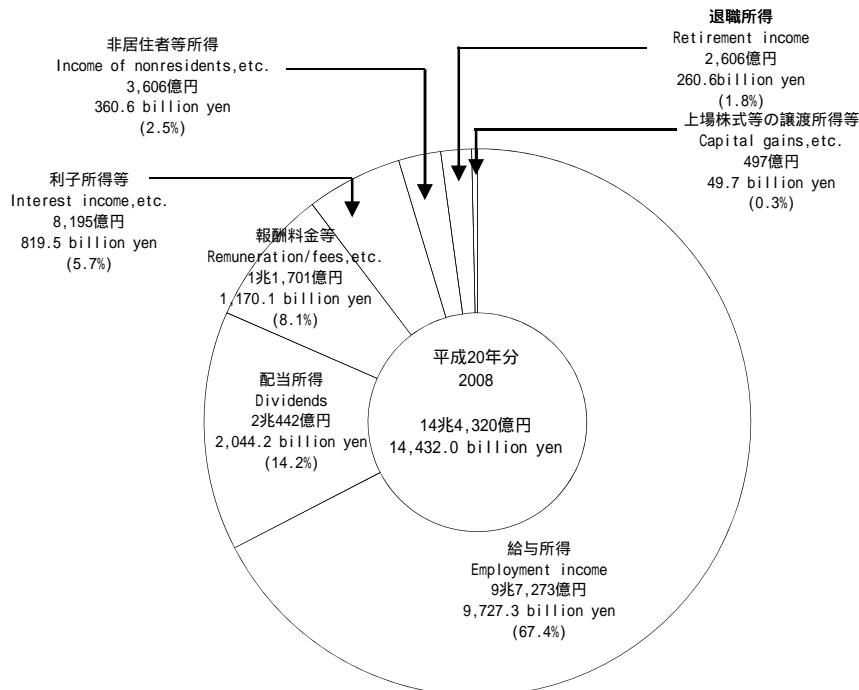
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration/ fees, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成15年分 2003	94,239	10,018	10,440	8,373	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
20 2008	97,273	20,442	11,701	8,195	6,709	144,320	3.9

また、種類別に構成比を見ると、給与所得67.4%(前年65.7%)、配当所得14.2%(同16.3%)、報酬・料金等8.1%(同8.0%)、利子所得等5.7%(同4.2%)となっている(第10図参照)。

The component ratio of each income type is as follows: employment income, 67.4% (for the previous year, 65.7%); dividend income, 14.2% (16.3%); remuneration/fees, etc., 8.1% (8.0%); interest income, etc., 5.7% (4.2%) (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3,746千件(前年3,810千件)、報酬・料金等2,990千件(同3,043千件)、配当所得130千件(同130千件)となっている(第11表参照)。

The number of withholding agents is 3,746 thousand (3,810 thousand) for employment income, 2,990 thousand (3,043 thousand) for remuneration/fee, etc., and 130 thousand (130 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15年分 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
20 2008	3,746	2,990	130	81

(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20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45,873千人(前年45,425千人)で、その平均給与は男性5,325千円(同5,422千円)、女性2,710千円(同2,712千円)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 2008, the number of employment income earners who worked through a year was 45,425 thousand (for the previous year, 45,873 thousand), and the average wages and salaries was 5,422 thousand (for the previous year, 5,325 thousand yen) for men, and 2,710 thousand yen (2,712 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15年分 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
20 2008	45,873	1.0	5,325	2,710	4,296

(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45,873千人のうち、源泉徴収により所得税を納税している者は38,365千人となっている。税額は8兆5,551億円であり、納税者の給与総額に対する税額の割合は4.72%となっている（第13表参照）。

Among 45,873 thousand employment income earners, the number of those who paid withholding income tax was 38,365 thousand. The amount of tax is 8,555.1 billion yen which stands for 4.72 % 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	内 納税者数 Number of taxpayers	納税者割合 Percentage of taxpayers /	給与総額 Total amounts of salary		税 額 Amount of tax	税額割合 Ratio of tax amounts against total amounts of salary	納税者の 税額割合 Ratio of tax amounts against total amounts of salary of taxpayers
				億円 100 million yen	内 納税者 For taxpayers 億円 100 million yen			
	千人 Thousand	千人 Thousand	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
平成15年分 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	4.5	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
19 2007	45,425	38,806	85.4	1,985,896	1,868,224	87,575	4.41	4.69
20 2008	45,873	38,365	83.6	1,970,670	1,814,087	85,551	4.34	4.72

（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3,002千社（前年3,003千社）となっている。

また所得金額は37兆1,681億円（同58兆1,035億円）で、これに対する税額は9兆4,737億円（同14兆3,089億円）となっている（第14表参照）。

The number of corporations is 3,002 thousand (3,003 thousand in the previous year). The amount of income is 37,168.1 billion yen (58,103.5 billion yen in the previous year), and the amount of tax is 9,473.7 billion yen (14,308.9 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		
	千社 Thousand	%	億円 100 million yen	%	億円 100 million yen	%
平成15年分 2003	2,893	0.5	355,095	2	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
平成19年度 2007	3,003	-	581,035	-	143,089	-
20 2008	3,002	0.0	371,681	36.0	94,737	33.8

（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3,002千社のうち、内国法人は2,996千社（前年2,998千社）で、これを種類別にみると、普通法人 2,891千社（同2,893千社）、協同組合等48千社（同49千社）、公益法人等44千社（同43千社）となっている（第15表参照）。

Among 3,002 thousand corporations, domestic corporations amount to 2,996 thousand (for the previous year, 2,998 thousand) which includes 2,891 thousand (2,893 thousand) ordinary corporations, 48 thousand (49 thousand) cooperative associations, etc., and 44 thousand (43 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15年分	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
20	2008	2,996	2,891	48	44	13

(2) 平成20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260万3,365社（前年259万4,214社）となっている。平成20年度分の法人260万3,365社から、連結親法人（748社）と連結子法人（6,257社）を除いた259万6,360社に、連結法人を加えた259万7,108社のうち、欠損法人は185万6,575社（前年173万5,457社）で、その割合（欠損法人割合）は71.5%と、前年の67.1%に比べて4.4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 2008, the number of domestic corporations in operation is 2,603,365 (2,594,214 in the previous year). There are 1,856,575 corporations in deficit (1,735,457 in the previous year) among 2,597,108 corporations which is calculated by excluding the number of parent corporations(748) of consolidated groups and their subsidiaries(6,257) from the number of corporations in 2008(2,603,365) and by adding the number of consolidated groups to the foregoing result(2,594,214). The (deficit corporation) ratio is 71.5%, 4.4% more than the 67.1% 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15年分	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
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
20	2008	2,603,365 (2,597,108)	(740,533)	(1,856,575)	71.5

（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1,419兆5,138億円（前年1,562兆8,935億円）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834兆5,336億円（前年1,143兆2,973億円）、所得金額は35兆2,209億円（同55兆1,829億円）、営業収入金額に対する所得金額の割合（所得率）は4.2%となっている（第17表参照）。

The amount of operating revenue is 1,419,513.8 billion yen (1,562,893.5 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 834,533.6 billion yen (1,143,297.3 billion yen in the previous year), the amount of income is 35,220.9 billion yen (55,182.9 billion yen in the previous year). The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.2% (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15年分 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
19 2007	15,628,935	1.3	11,432,973	1.6	551,829	△0.7	4.8
20 2008	14,195,138	△9.2	8,345,336	△27.0	352,209	△36.2	4.2

5 相続税

Inheritance tax

- (1) 平成20年分の相続人数は13万9,695人（前年13万7,957人）、被相続人は4万8,016人（同4万6,820人）で、前年に比べて相続人は1,738人（伸び率1.3%）増加し、被相続人は1,196人（同2.6%）増加している。

また、相続税の課税価格は10兆7,482億円（前年10兆6,557億円）、納付税額は1兆2,517億円（同1兆2,666億円）で、前年に比べて課税価格は925億円（伸び率0.9%）増加、納付税額は149億円（同△1.2%）減少している（第18表参照）。

For 2008, the number of heirs is 139,695, which is 1,738 more (rate of increase: 1.3%) than the previous year (137,957) and the number of ancestors is 48,016, which is 1,196 more (rate of increase: 2.6%) than the previous year (46,820).

The taxable amount of inheritance tax is 10,748.2 billion yen, which is 92.5 billion yen more (rate of increase: 0.9%) than the previous year (10,655.7 billion yen) and the amount of tax payment is 1,251.7 billion yen, which is 14.9 billion yen more (rate of increase: -1.2%) than the previous year (1,266.6 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

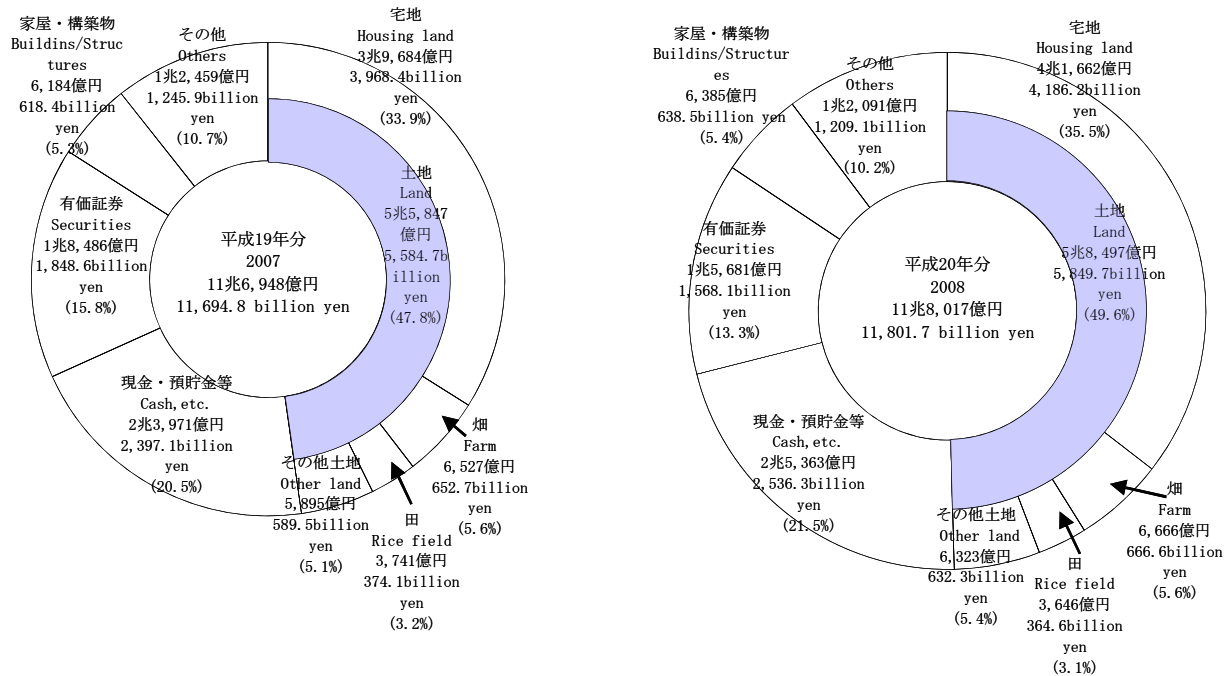
区 分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	人 Person	%
平成15年分 2003	133,999	△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
20 2008	139,695	1.3	107,482	0.9	12,517	△1.2	48,016	2.6

(2) 相続税の取得財産価額を種類別に見ると、土地5兆8,497億円(構成比49.6%)、現金・預貯金等2兆5,363億円(同21.5%)、有価証券1兆5,681億円(同13.3%)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, 5,849.7 billion yen (component ratio: 49.6%); cash, etc., 2,536.3 billion yen (21.5%); securities, 1,568.1 billion yen (13.3%) (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20年中に贈与を受けた者は32万5,060人(前年35万8,832人)で、前年に比べて33,772人(伸び率 Δ 9.4%)減少している。また、贈与税の取得財産価額は1兆7,581億円(前年2兆538億円)、納付税額は1,039億円(同1,074億円)で、前年に比べて取得財産価額は2,957億円(伸び率 Δ 14.4%)減少、納付税額は35億円(同 Δ 3.2%)減少している(第20表参照)。

The number of persons who received gifts during 2008 is 325,060, which is 33,772 less (rate of increase: -9.4%) than the previous year (358,832). The amount of values of properties acquired as gift is 1,758.1 billion yen, which is 295.7 billion yen more (rate of increase: -14.4%) than the previous year (2,053.8 billion yen) and the amount of tax payment is 103.9 billion yen, which is 3.5 billion yen less (rate of increase: -3.2%) than the previous year (107.4 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 values of properties acquired	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%
平成15年分	2003	403,651	23,081	82	877	26.7
16	2004	403,814	23,101	0.1	966	10.1
17	2005	405,332	23,760	2.9	1,159	20
18	2006	369,763	20,288	Δ 14.6	1,183	2.1
19	2007	358,832	20,538	1.2	1,074	Δ 9.3
20	2008	325,060	17,581	Δ 14.4	1,039	Δ 3.2

(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2,798億円(構成比34.0%)、現金預貯金等2,718億円(同33.0%)、有価証券1,753億円(同21.3%)、相続時精算課税分は土地2,647億円(同28.3%)、現金預貯金等5,397億円(同57.7%)、有価証券764億円(同8.2%)となっている(第21図参照)。

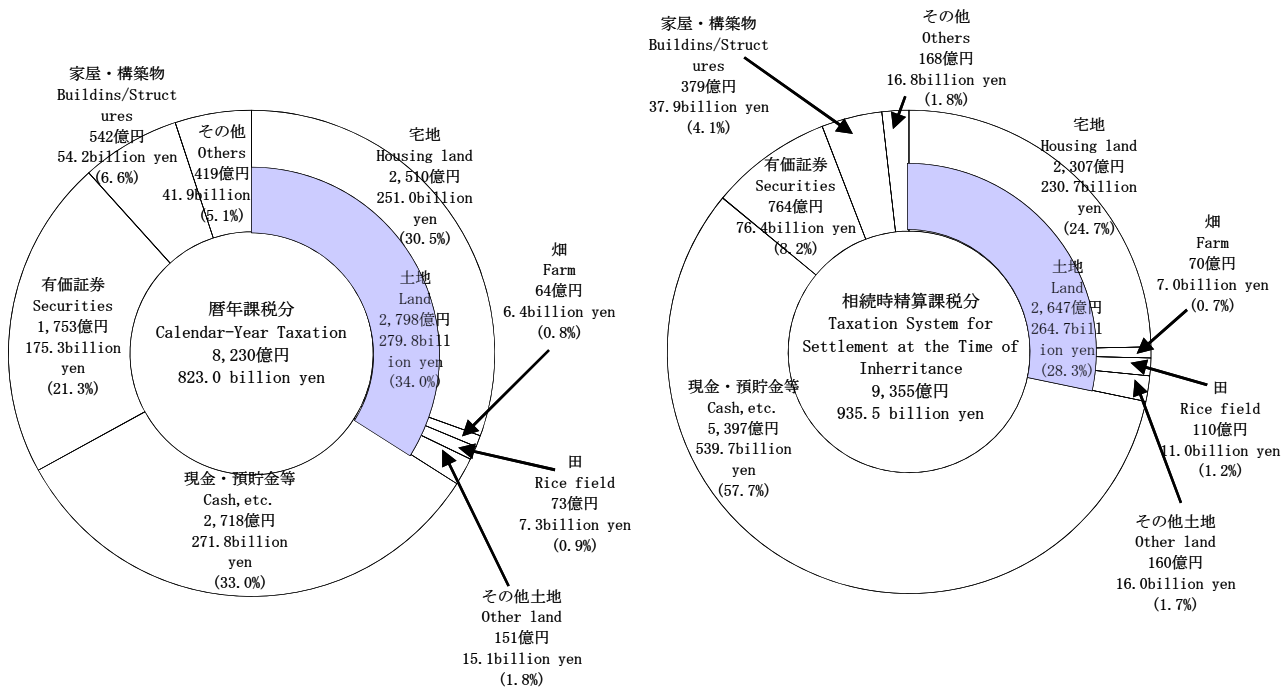
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 279.8 billion yen (component ratio: 34.0 %); cash , etc., 271.8 billion yen (33.0 %); securities, 175.3 billion yen (21.3%)

Taxation System for Settlement at the Time of Inheritance: land, 264.7 billion yen (component ratio: 28.3 %); cash , etc., 539.7 billion yen (57.7 %); securities, 76.4 billion yen (8.2%)(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20年度分の消費税の納税申告件数は3,377千件（前年3,424千件）、納税申告額は9兆7,264億円（同9兆9,786億円）となっている。

一方、還付申告件数は161千件（同156千件）、還付税額は2兆4,801億円（同2兆7,521億円）となっている。

また、平成21年3月末現在の消費税の課税事業者届出件数は3,524千件（同3,583千件）、課税事業者選択届出件数は87千件（同85千件）、新設法人に該当する旨の届出件数は25千件（同33千件）となっている（第22表参照）。

The number of tax returns of consumption tax for FY 2008 is 3,377 thousand (for the previous year, 3,424 thousand) and the amount of declared tax is 9,726.4 billion yen (9,978.6 billion yen).

The number of refund returns is 161 thousand (156 thousand), and the amount of refund tax is 2,480.1 billion yen (2,752.1 billion yen).

As of March 31 in 2009, the number of notifications of taxable enterprises status for Consumption tax is 3,524 thousand (3,583 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 87 thousand (85 thousand), and the number of notifications of being qualified for a newly established corporation is 25 thousand (33 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15年度 FY2003	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
20 2008	3,377	97,264	161	24,801	3,524	87	25

(注) 処理事績を含む。

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

8 酒税

Liquor tax

(1) 平成20年度における酒税の税額は1兆4,074億円（前年1兆4,713億円）で、前年に比べて639億円（伸び率△4.3%）減少している。

また、販売（消費）数量は852万kl（876万kl）で、前年に比べて24万kl（△2.8%）減少している（第23表参照）。

The amount of liquor tax for FY 2008 is 1,407.4 billion yen, which is 63.9 billion yen less (rate of increase: -4.3%) than the previous year (1,471.3 billion yen).

The volume of sales (consumption) is 8,520 thousand kl, which is 241 thousand kl less (rate of increase: -2.8%) than the previous year (8,761 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15年度 FY2003	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
20 2008	14,074	△ 4.3	8,518,989	△ 2.8

(2) 税額を品目等別に前年と比べると、リキュールは866億円から1,062億円(構成比7.5%)へと196億円(伸び率22.6%)、ウイスキー及びブランデーは235億円から247億円(構成比1.8%)へと12億円(伸び率4.9%)増加している。

また、その他が937億円から951億円(構成比6.8%)へと14億円(伸び率1.4%)増加しているが、この主な要因は、その他のうち、スピリッツが112億円から182億円(構成比1.3%)へと70億円(伸び率62.9%)増加していることによるものである。

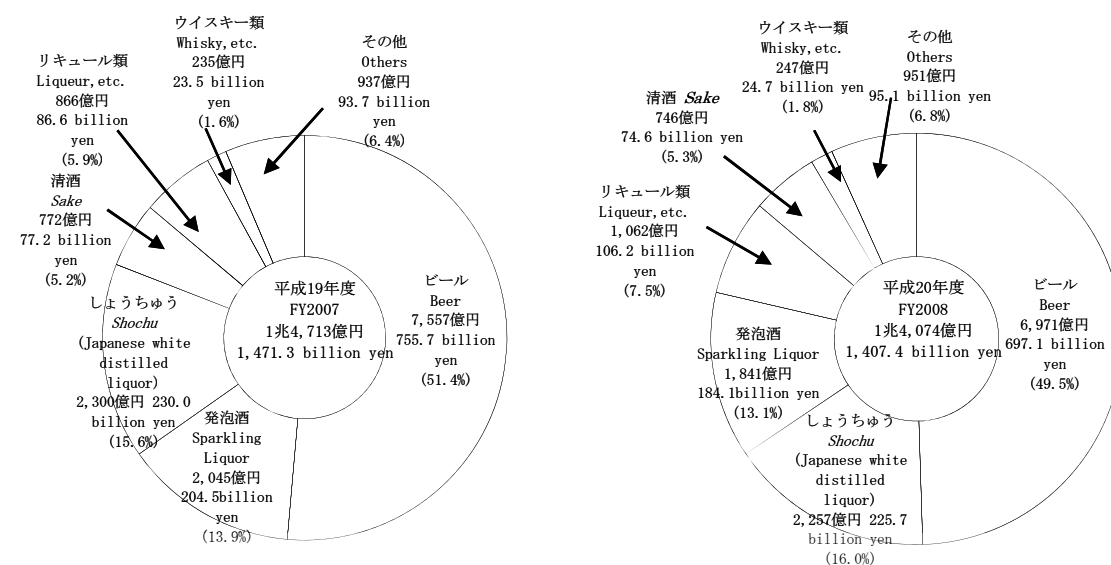
これに対し、ビールは7,557億円から6,971億円(構成比49.5%)へと586億円(伸び率△7.8%)、しょうちゅうは2,300億円から2,257億円(構成比16.0%)へと43億円(伸び率△1.9%)、発泡酒は2,045億円から1,841億円(構成比13.1%)へと204億円(伸び率△10.0%)、清酒は772億円から746億円(構成比5.3%)へと26億円(伸び率△3.4%)それぞれ減少している(第24図参照)。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Liqueur increased by 19.6 billion yen (rate of increase: 22.6 %) from 86.6 billion yen to 106.2 billion yen (component ratio: 7.5 %); Whisky and Brandy increased by 1.2 billion yen (rate of increase 4.9%) from 23.5 billion yen to 24.7 billion yen (component ratio :1.8%); others increased by 1.4billion yen (rate of increase: 1.4 %) from 93.7 billion yen to 95.1 billion yen (component ratio: 6.8 %). Spirits increased by 7.0 billion yen (rate of increase: 62.9 %) from 11.2 billion yen to 18.2 billion yen (component ratio: 1.3 %).

Beer decreased by 58.6 billion yen (rate of increase: -7.8 %) from 755.7 billion yen to 697.1 billion yen (component ratio: 49.5 %); Shochu(Japanese white distilled liquor) decreased by 4.3 billion yen (rate of increase: -1.9 %) from 230.0 billion yen to 225.7 billion yen (component ratio:16.0%); Sparkling liquor decreased by 20.4 billion yen (rate of increase: -3.4 %) from 204.5 billion yen to 184.1 billion yen (component ratio: 13.1 %); Sake decreased by 2.6 billion yen (rate of increase: -10.0 %) from 77.2 billion yen to 74.6 billion yen (component ratio: 5.3 %)(see Figure 24) .

(第24図) 品目等別の税額

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



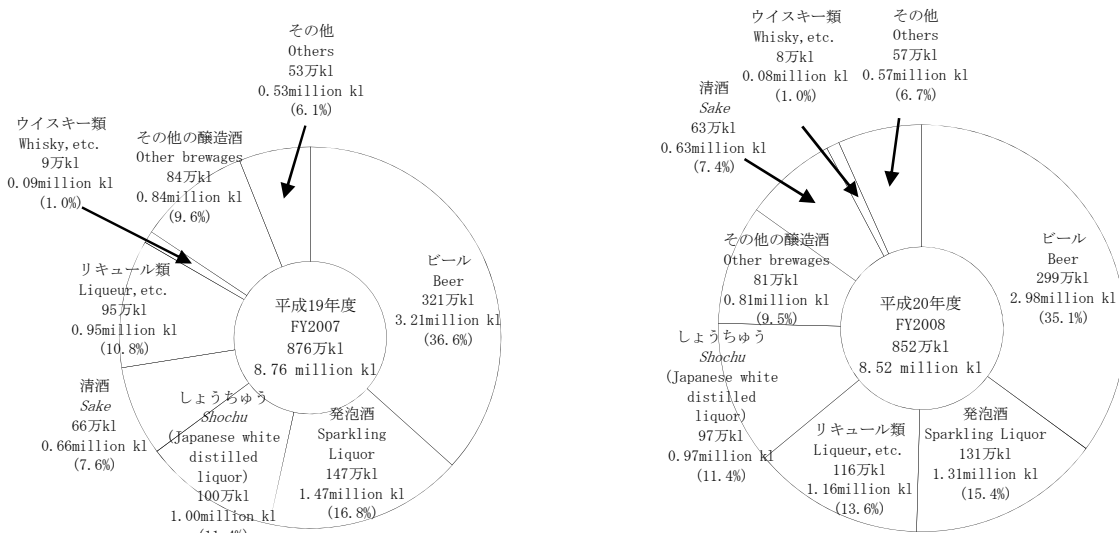
(3) 販売(消費)数量の状況を品目等別に前年と比べると、リキュールは95万klから116万kl(構成比13.6%)へと21万kl(伸び率22.8%)、その他は53万klから57万kl(構成比6.7%)へと4万kl(伸び率6.4%)増加している。

これに対し、ビールは321万klから299万kl(構成比35.1%)へと22万kl(伸び率△7.1%)、発泡酒は147万klから131万kl(構成比15.3%)へと16万kl(伸び率△11.3%)、しょうちゅうは100万klから97万kl(構成比11.4%)へと3万kl(伸び率△3.2%)、その他の醸造酒は84万klから81万kl(構成比9.5%)へと3万kl(伸び率△3.8%)、清酒は66万klから63万kl(構成比7.4%)へと3万kl(伸び率△4.9%)減少している。(第25図参照)。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Liqueur, etc increased by 0.21 million kl (rate of increase: 22.8 %) from 0.95 million kl to 1.16 million kl (component ratio: 13.6 %); Others decreased by 0.04 million kl (rate of increase: 6.4 %) from 0.53 million kl to 0.57 million kl (component ratio: 6.7 %); Beer decreased by 0.22 million kl (rate of increase: -7.1 %) from 3.21 million kl to 2.99 million kl (component ratio: 35.1 %); Sparkling liquor decreased by 0.16 million kl (rate of increase: -11.3 %) from 1.47 million kl to 1.31 million kl (component ratio: 15.3 %); Shochu decreased by 0.03 million kl (rate of increase: -3.2 %) from 1.00 million kl to 0.97 million kl (component ratio: 11.4 %); Other brewed liquors decreased by 0.03 million kl (rate of increase: -3.8 %) from 8.4 million kl to 8.1 million kl (component ratio: 9.5 %); Sake decreased by 0.03 million kl (rate of increase: -4.9 %) from 0.66 million kl to 0.63 million kl (component ratio: 7.4 %)(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20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、1,617億本(前年1,695億本)、税額は6,985億円(同7,325億円)で、前年に比べて課税数量で78億本(伸び率△4.6%)、税額で340億円(同△4.6%)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 2008 is 161.7 billion pieces, which is 7.8 billion pieces less (rate of increase:-4.6 %) than the previous year (169.5 billion pieces).

And the amount of tax is 689.5 billion yen, which is 34.0 billion yen less (-4.6 %) than the previous year (732.5 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		
			伸び率 Growth rate	伸び率 Growth rate	
		億本 100 million pieces	%	億円 100 million yen	%
平成15年度	FY2003	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
20	2008	1,617	△ 4.6	6,985	△ 4.6

10 揮発油税及び地方道路税

Gasoline tax and local road tax

平成20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55,680千kl(前年58,101千kl)、税額は2兆8,472億円(同3兆1,213億円)で、前年に比べて課税数量で2,422千kl(伸び率△4.2%)、税額で2,741億円(同△8.8%)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 2008 is 55,680 thousand kl (for the previous year, 58,101 thousand kl), which is 2,422 thousand kl less (rate of increase -1.4 %) than the previous year. And the amount of tax is 2,847.2 billion yen, which is 274.1 billion yen less (-8.8%) than previous year (3,121.3 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 Taxable quantity	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand KL	%	億円 100 million yen	%
平成15年度	FY2003	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
20	2008	55,680	△ 4.2	28,472	△ 8.8

11 航空機燃料税

Aviation fuel tax

平成20年度における航空機燃料税の課税数量は5,024千kl(前年5,257千kl)、税額は1,154億円(同1,213億円)で、前年に比べて課税数量で233千kl(伸び率△4.4%)、税額で58.7億円(同△4.8%)減少している(第28表参照)。

Taxable quantity of aviation fuel tax in FY 2008 is 5,024 thousand kl, which is 233 thousand kl less (rate of increase:-4.4 %) than the previous year (5,257 thousand kl). And the amount of tax is 115.4 billion yen, which is 5.87 billion yen less (-4.8 %) than the previous year (121.3 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 Taxable quantity	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand KL	%	億円 100 million yen	%
平成15年度	FY2003	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
20	2008	5,024	△ 4.4	1,154	△ 4.8

12 石油ガス税

Liquefied petroleum gas tax

平成20年度における石油ガス税の課税数量は1,486千t（前年1,570千t）、税額は260億円（同275億円）で、前年に比べて課税数量で84千t（伸び率△5.4%）、税額で14.7億円（同△5.3%）減少している（第29表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2008 is 1,486 thousand ton, which is 84 thousand ton less (rate of increase:-5.4 %) than the previous year (1,570 thousand ton). And the amount of tax is 26.0 billion yen , which is 1.47 billion yen less (-5.3 %) than the previous year (27.5 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15年度	FY2003	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
20	2008	1,486	△ 5.4	260	△ 5.3

13 石油石炭税

Petroleum and coal tax

平成20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988千kl）、ガス状炭化水素分が2,761千t（同2,792千t）、石炭分が1,891千t（同1,675千t）で、前年に比べて原油分は0.0千kl（伸び率△0.0%）、ガス状炭化水素分は31千t（同△1.1%）減少し、石炭分は216千t（同12.8%）増加している。税額は原油分が20.2億円（前年20.2億円）、ガス状炭化水素分が29.8億円（同23.8億円）、石炭分が13.2億円（同11.3億円）で、前年に比べて原油分は0.0億円（伸び率△0.0%）、ガス状炭化水素分は0.0億円（同△0.0%）減少し、石炭分は1.9億円（同16.8%）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 2008 is as follows: crude oil decreased by 0.0 thousand kiloliter (rate of increase of -0.0%) from 988 thousand kiloliter in the previous year to 988 thousand kl; gaseous hydrocarbons decreased by 31 thousand tons (-1.1%) from 2,792 thousand tons in the previous year to 2,761 thousand tons; coal increased by 216 thousand tons (12.9%) from 1,675 thousand tons in the previous year to 1,891 thousand tons. The tax amounts are as follows: crude oil decreased by 2.98 billion yen (rate of increase -0.0%) from 2.02 billion yen in the previous year to 2.02 billion yen; gaseous hydrocarbons decreased by 0.0 billion yen (-0.0%) from 2.98 billion yen in the previous year to 2.98 billion yen; coal increased by 0.19 billion yen (16.8%) from 1.13 billion yen in the previous year to 1.32 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15年度	FY2003	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
20	2008	988	△ 0.0	20.2	△ 0.0
ガス状炭化水素 gaseous hydrocarbons					
平成15年度	FY2003	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
20	2008	2,761	△ 1.1	29.8	△ 0.1
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
20	2008	1,891	12.9	13.2	16.8

14 印紙税
Stamp tax

平成20年度における印紙税（現金納付分）の税額は2,148億円（前年2,144億円）、納税人員は189千人（同189千人）で、前年に比べて税額で4億円（伸び率0.2%）、納税人員で0.2千人（同0.1%）増加している（第31表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2008 is 214.8 billion yen, which is 0.4 billion yen more (rate of increase: 0.2%) than the previous year (214.4 billion yen).

The number of taxpayers increased by 0.1% 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 Amount of tax		納税人員 Number of taxpayers	
			伸び率 Growth rate		伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成15年度	FY2003	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
20	2008	2,148	0.2	189	0.1

15 電源開発促進税

Promotion of power-resources development tax

平成20年度における電源開発促進税の課税電力量は9,172億Kw/h（前年9,344億Kw/h）、税額は3,439億円（同3,523億円）で、前年に比べて課税電力量で172億Kw/h（伸び率△1.8%）、税額で83億円（同△2.4%）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 2008 is 917.2 billion Kwh, which is 17.2 billion Kwh more (rate of increase:-1.8%) than the previous year (934.4 billion Kwh).

And the amount of tax is 343.9 billion yen, which is 8.3 billion yen less (-2.4%) than the previous year (352.3 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 Taxable quantity of electricity sold		税額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		億Kwh 100 million Kwh	%	億円 100 million yen	%
平成15年度	FY2003	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
20	2008	9,172	△ 1.8	3,439	△ 2.4

16 国税徴収

Collection of national tax

(1) 平成20年度における国税の徴収決定済額は、51兆3,673億円(前年57兆6,694億円)で、前年に比べて6兆3,021億円(伸び率 10.9%)減少している(第33表参照)。

The amount determined for collection of national tax in FY 2008 is 51,367.3 billion yen, which is 6,302.1 billion yen less (rate of increase: -10.9 %) than the previous year (57,669.4 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

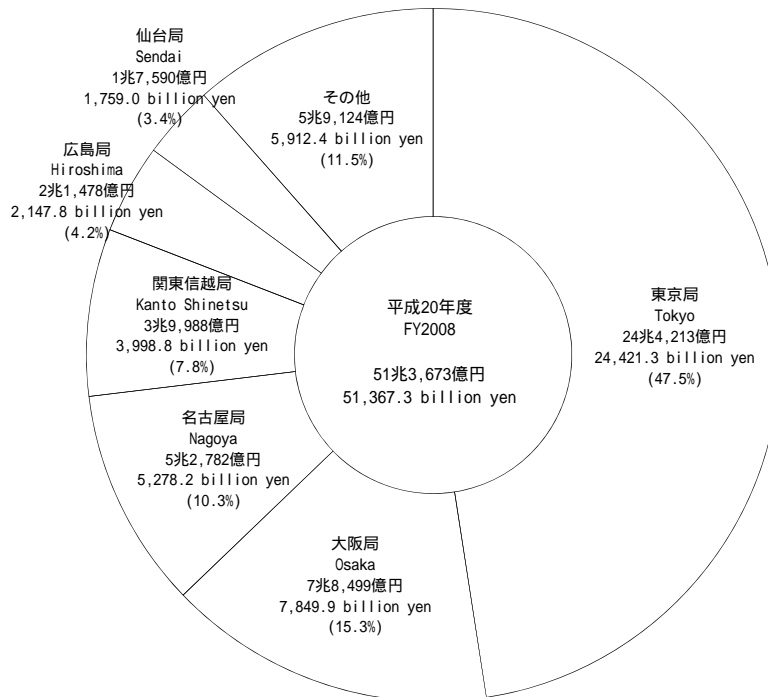
区 分 Type	平成19年度 FY2007	構成比 Component ratio	平成20年度 FY2008	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	155,139	26.9	146,075	28.4	5.8
消費税及地方消費税 Consumption tax and local consumption tax	} 140,510	24.4	} 137,089	26.7	2.4
消費税 Consumption tax					
法人税 Corporation tax	160,189	27.8	117,808	22.9	26.5
申告所得税 Self-assessment income tax	38,010	6.6	34,509	6.7	9.2
相続税 Inheritance tax	19,005	3.3	18,215	3.5	4.2
揮発油税及地方道路税 Gasoline tax and local road tax	33,598	5.8	31,040	6.0	7.6
酒の税 Liquor tax	14,731	2.6	14,096	2.7	4.3
その他 Others	15,510	2.7	14,842	2.9	4.3
計 Total	576,694	100.0	513,673	100.0	10.9

(2) 国税局別に徴収決定済額をみると、東京国税局24兆4,213億円(構成比47.5%)、大阪国税局7兆8,499億円(15.3%)、名古屋国税局5兆2,782億円(10.3%)、関東信越国税局3兆9,988億円(7.8%)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, 24,421.3 billion yen (component ratio: 47.5 %); Osaka, 7,849.9 billion yen (15.3 %); Nagoya, 5,278.2 billion yen (10.4 %); Kanto Shinetsu, 3,998.8 billion yen (7.8 %) (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

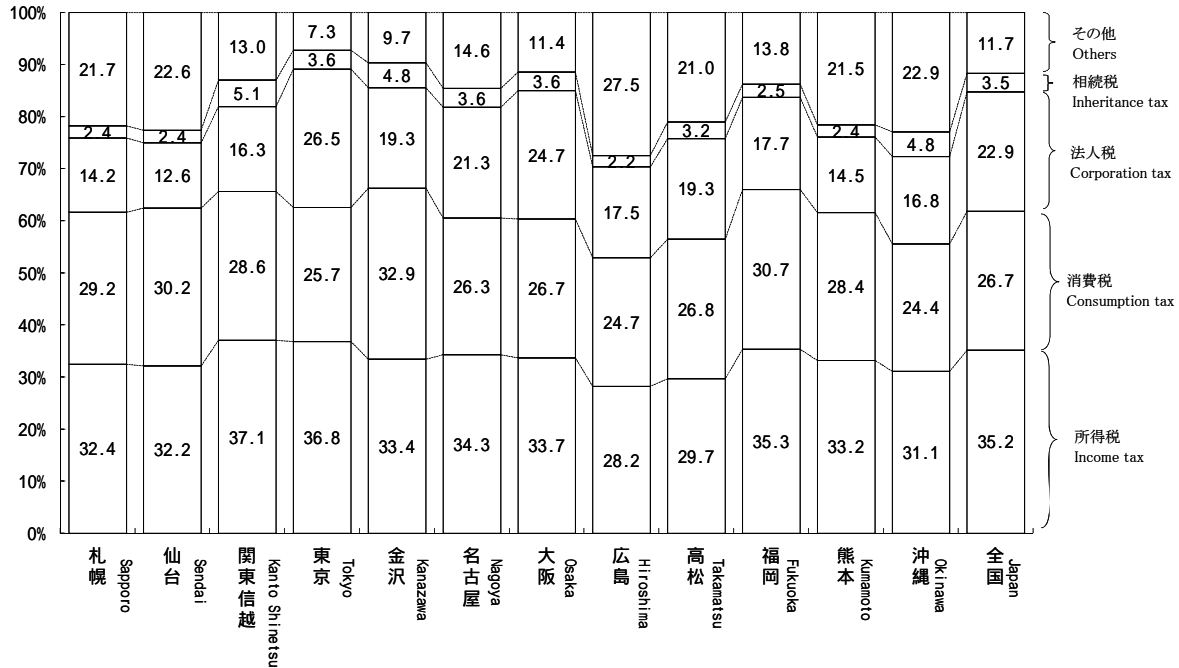


また、国税局別に主要税目の構成をみると、各国税局とも所得税が最も高い比率となっている（第35図参照）。

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

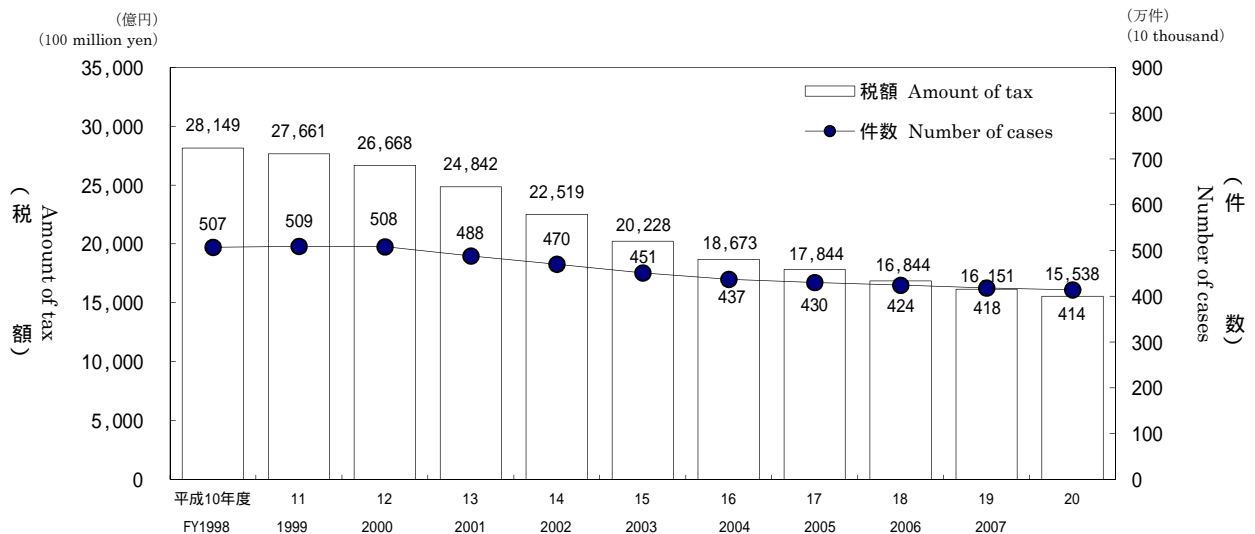
Delinquency of national tax

- (1) 平成20年度末における国税の整理中の滞納は、414万件（前年度418万件）1兆5,538億円（同1兆6,151億円）であり、前年に比べ件数は5万件（伸び率 1.1%）減少しており、税額も613億円（同 3.5%）減少している（第36図参照）。

As of the end of FY 2008, the number of tax delinquencies in processing is 4,135 thousand (for the previous fiscal year, 4,181 thousand) and the amount of arrears is 1,553.8 billion yen (1,615.1 billion yen). Compared to the previous year, they decreased by 62 thousand (rate of increase: -1.1%), and by 61.3 billion yen (-3.8%) 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20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4,537億円（前年度4,592億円）、申告所得税4,164億円（同4,327億円）、源泉所得税3,113億円（同3,250億円）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, 453.7 billion yen (for the previous fiscal year 459.2 billion yen); Self-assessment income tax, 416.4 billion yen (432.7 billion yen); withholding income tax, 311.3 billion yen (325.0 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19年度 FY2007		平成20年度 FY2008		
	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	812	3,250	794	3,113	△ 4.2
申告所得税 Self-assessment income tax	1,799	4,327	1,735	4,164	△ 3.8
法人税 Corporation tax	161	2,249	159	2,190	△ 2.6
相続税 Inheritance tax	37	1,669	34	1,481	△11.3
消費税 Consumption tax	1,363	4,592	1,403	4,537	△ 1.2
その他 Others	10	64	10	53	△ 18.0
合 計 Total	4,181	16,151	4,135	15,538	△ 3.8

(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20年度中の異議申立の発生件数は5,359件（前年度4,690件）で前年度に比べて669件（伸び率14.3%）増加している。前年度から繰り越された1,185件を含む要処理件数6,544件のうち、処理済件数は5,313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468件（前年度555件）、割合は8.8%（前年度11.2%）となっている（第38表参照）。

The number of the requests for reinvestigation in FY 2008 is 5,359, which is 669 more (rate of increase: 14.3%) than the previous fiscal year (4,690).

Out of 6,544 cases necessary to dispose including 1,185 cases carried over from the previous year, 5,313 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 468 (for the previous fiscal year, 555), which accounts for 8.8% (11.2%) 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15年度 FY2003	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
20 2008	5,359	14.3	5,313	468	8.8

- (2) 平成20年度中の審査請求の発生件数は2,835件（前年度2,755件）で前年度に比べて80件（伸び率2.9%）増加している。前年度から繰り越された2,145件を含む要処理件数4,980件のうち、処理済件数は2,814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415件（前年度304件）、割合は14.7%（同12.6%）となっている（第39表参照）。

The number of the requests for reconsideration in FY 2008 is 2,835, which is 80 more (rate of increase: 2.9%) than the previous year (2,755).

Out of 4,980 cases necessary to dispose including 2,145 cases carried over from the previous year, 2,814 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 415 (for the previous year, 304), which accounts for 14.7% (12.6%) 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15年度 FY2003	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
20 2008	2,835	2.9	2,814	415	14.7

- (3) 平成20年度中に国側を被告とした訴訟の発生件数は355件(前年度345件)で、前年度に比べて10件(伸び率2.9%)減少している。訴訟が終結した件数は356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38件(前年度55件)、割合は10.7%(前年度14.2%)となっている(第40表参照)。

The number of the litigation cases (government as defendant) in FY 2008 is 355, which is 10 less (rate of increase:2.9%) than the previous year (345). From the viewpoint of disposition type, the number of finished cases where the decisions were in favor of plaintiffs partly or fully is 38 (for the previous year, 55), which accounts for 10.7% (14.2%) 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	%	件 Case	件 Case	%
平成15年度 FY2003	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
20 2008	355	2.9	356	38	10.7

19 直接国税犯則事件(査察事件)

Direct national tax violation cases (criminal investigation cases)

- (1) 平成20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154件で、そのうち有罪件数は154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 2008 is 154, of which the number of conviction cases is 154 (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15年分 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
20 2008	154	154	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15~17年は暦年(年分)ベース、平成17~20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 2003 to 2005 is based on the calendar year, from FY2005 to FY2008 is based on the fiscal year.

- (2) 平成20年度における査察事件に係る脱税額は351億円で、前年度より2億円(0.8%)減少し、1件あたりの脱税額は169百万円(前年度162百万円)となっている(第42表参照)。

The amount of tax evasion involved in criminal investigation cases in FY 2008 is 35.1 billion yen, which is 0.2 billion yen less (0.8%) than the previous year. Average amount of tax evasion per case prosecuted is 169 million yen (for the previous year, 162 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15年度 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
20 2008	351	0.8	169

資料: 査察課調

Source: Criminal Investigation Division