

平成22年度統計調査結果の概要

Outline of Results of Statistical Survey for FY2010

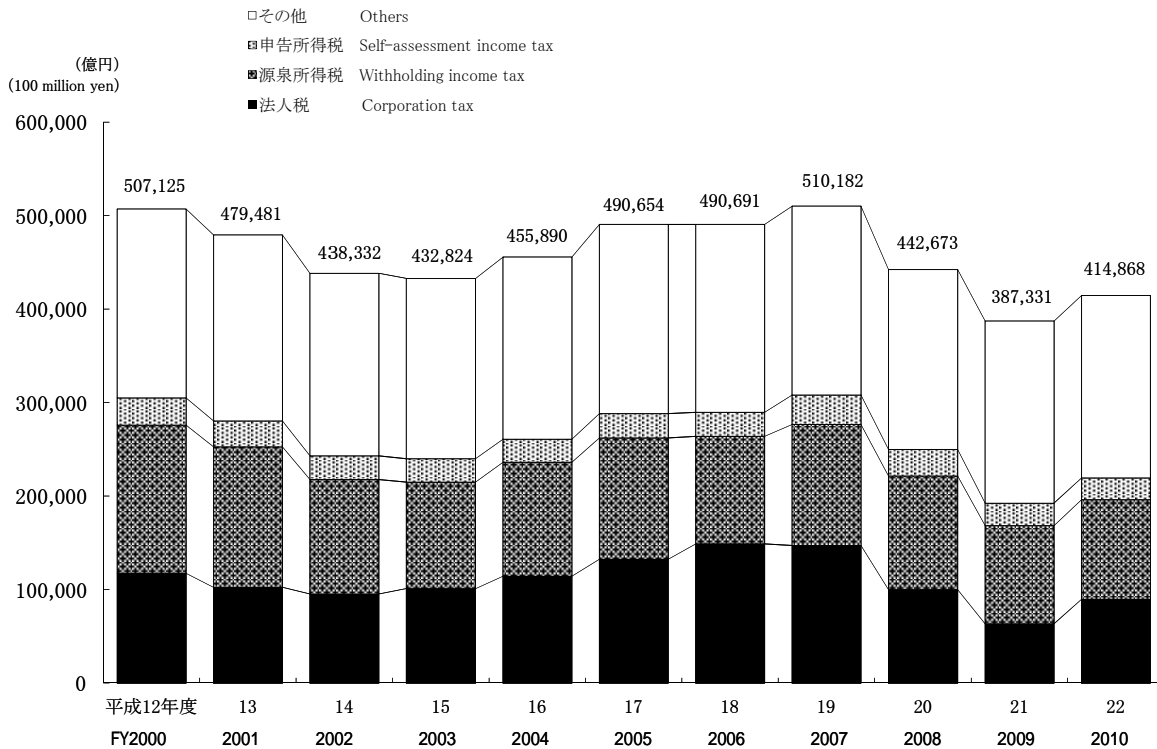
1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成22年度における租税及び印紙収入の決算額（一般会計分）は41兆4,868億円（前年38兆7,331億円）で、前年に比べて2兆7,537億円（伸び率7.1%）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 2010 fiscal year (for general account) is 41,486.8 billion yen (38,733.1 billion yen for the previous year) and it is the increase of 2,753.7 billion yen (rate of increase: 7.1%) 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10兆6,770億円（前年10兆4,995億円）、法人税8兆9,677億円（同6兆3,564億円）、消費税10兆333億円（同9兆8,075億円）、申告所得税2兆3,073億円（同2兆4,144億円）、相続税1兆2,504億円（同1兆3,498億円）となっており、前年に比べて、源泉所得税、法人税、消費税はそれぞれ1,775億円（伸び率1.7%）、2兆6,113億円（同41.1%）、2,258億円（同2.3%）増加、申告所得税、相続税はそれぞれ1,071億円（伸び率4.4%）、994億円（同7.4%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 10,677.0 billion yen (for the previous year, 10,499.5 billion yen), corporation tax of 8,967.7 billion yen (6,356.4 billion yen), consumption tax 10,033.3 billion yen (9,807.5 billion yen), self-assessment income tax of 2,307.3 billion yen (2,414.4 billion yen), and inheritance tax of 1,250.4 billion yen (1,349.8 billion yen). Compared with the previous year, withholding income tax and corporation tax, consumption tax, consumption tax increased by 177.5 billion yen (1.7%), and 2611.3 billion yen (41.1%), 225.8 billion yen (2.3%), the revenue of self-assessment income tax, inheritance tax decreased by 107.1 billion yen (-4.4%), 99.4 billion yen (-7.4%) 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

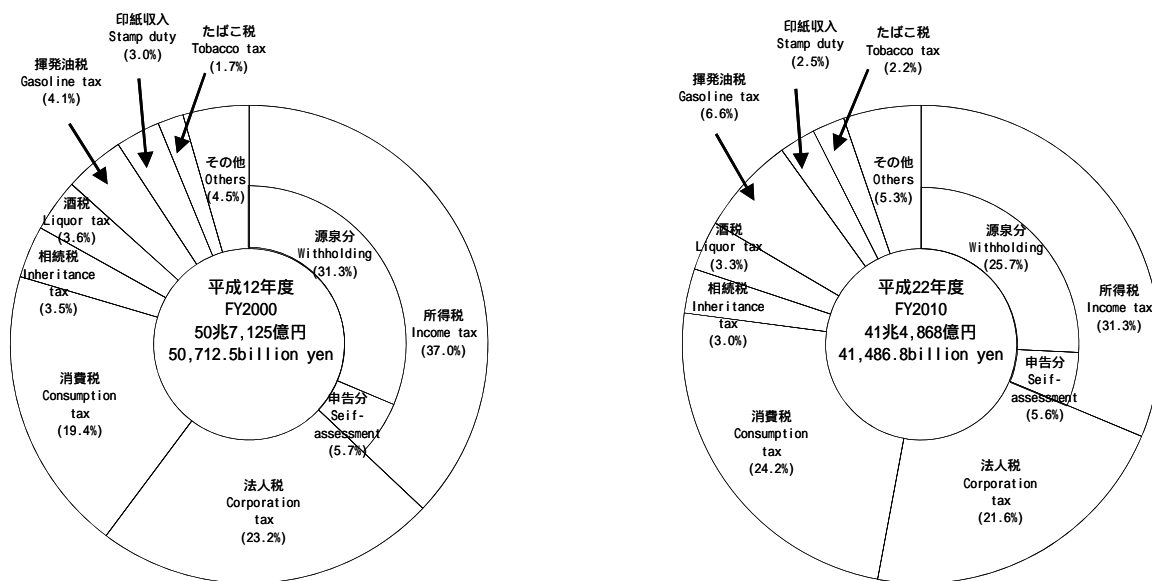
区分 Type	平成21年度 FY2009	構成比 Component ratio	平成22年度 FY2010	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	104,995	27.1	106,770	25.7	1.7
法人税 Corporation tax	63,564	16.4	89,677	21.6	41.1
消費税 Consumption tax	98,075	25.3	100,333	24.2	2.3
申告所得税 Self-assessment income tax	24,144	6.2	23,073	5.6	4.4
相続税 Inheritance tax	13,498	3.5	12,504	3.0	7.4
その他 Others	83,055	21.4	82,510	19.9	0.7
計 Total	387,331	100.0	414,868	100.0	7.1

また、これを税目別の構成比で見ると、源泉所得税25.7%（前年27.1%）、法人税21.6%（同16.4%）、消費税24.2%（同25.3%）、申告所得税5.6%（同6.2%）、相続税3.0%（同3.5%）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 25.7% (for the previous year, 27.1%), corporation tax is 21.6% (16.4%), consumption tax is 24.2% (25.3%), self-assessment income tax is 5.6% (6.2%) and inheritance tax is 3.0% (3.5%) (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56.3%（前年52.9%）、間接税等43.7%（同47.1%）で、10年前（平成12年度）に比べて直接税の割合は、5ポイント低下している。

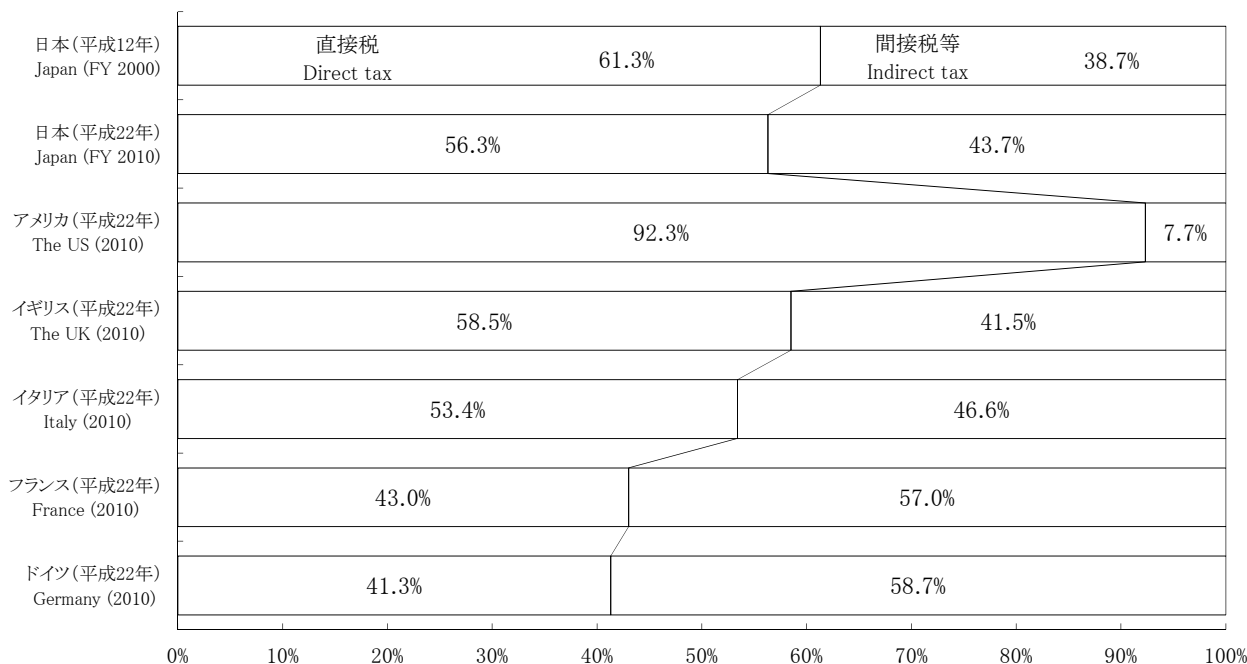
また、直接税の割合を諸外国と比較すると、日本の56.3%に対して、アメリカ92.3%、イギリス58.5%、イタリア53.4%、フランス43.0%、ドイツ41.3%となっている（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 56.3% (for the previous year, 52.9%) and that of indirect tax is 43.7% (47.1%). The percentage of direct tax decreased by 5 point compared to 10 years before (FY 2000).

The percentages of direct tax in foreign countries are as follows: the US, 92.3%; the UK, 58.5%; Italy, 53.4%; France, 43.0%; Germany, 41.3%; while it is 56.3% 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22年分所得税の確定申告書を提出した人員は23,150千人で、申告納税額のある者は7,021千人、還付申告者は12,673千人となっている。

これを所得者別にみると、事業所得者3,799千人、不動産所得者1,551千人、給与所得者9,276千人、雑所得者8,003千人、他の区分に該当しない所得者520千人となっている(第6表参照)。

The number of Income tax self-assessment in 2010 is 23,150 thousand, the number of taxpayers who have income tax self-assessment 7,021 thousand, the number of filing returns for refund 12,673 thousand.

Breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,799 thousand ; Real estate income earners, 1,551 thousand; Employment income earners, 9,276 thousand ; Miscellaneous income earners, 8,003 thousand; Income earners not otherwise classified, 520 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 Number of Income tax self-assessment	申告納税額のあるもの Number of taxpayers who have income tax self-assessment	還付申告 Number of filing returns for refund	左記以外 Others
		千人 Thousand	千人 Thousand	千人 Thousand	千人 Thousand
事業所得者	Operating income earners	3,799	1,429	830	1,540
その他所得者	Other income earners	19,351	5,592	11,843	1,916
不動産所得者	Real estate income earners	1,551	1,062	111	378
給与所得者	Employment income earners	9,276	2,290	6,463	522
雑所得者	Miscellaneous income earners	8,003	2,014	5,012	977
他の区分に該当しない所得者	Income earners not otherwise classified	520	225	257	38
合計	total	23,150	7,021	12,673	3,456

また、これに対する総所得金額は71兆2,123億円で、申告納税額のある者は34兆6,958億円、還付申告者は33兆5,467億円、申告納税額は2兆2,431億円、還付税額は9,581億円となっている(第7表参照)。

Gross income is 71,212.3 billion yen, taxpayers filing returns and paying tax is 34,695.8 billion yen, taxpayers filing returns for refund is 33,546.7 billion yen.

The amounts of self-assessment income tax is 2,243.1 billion yen, Refund is 958.1 billion yen (see Table 7).

(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.

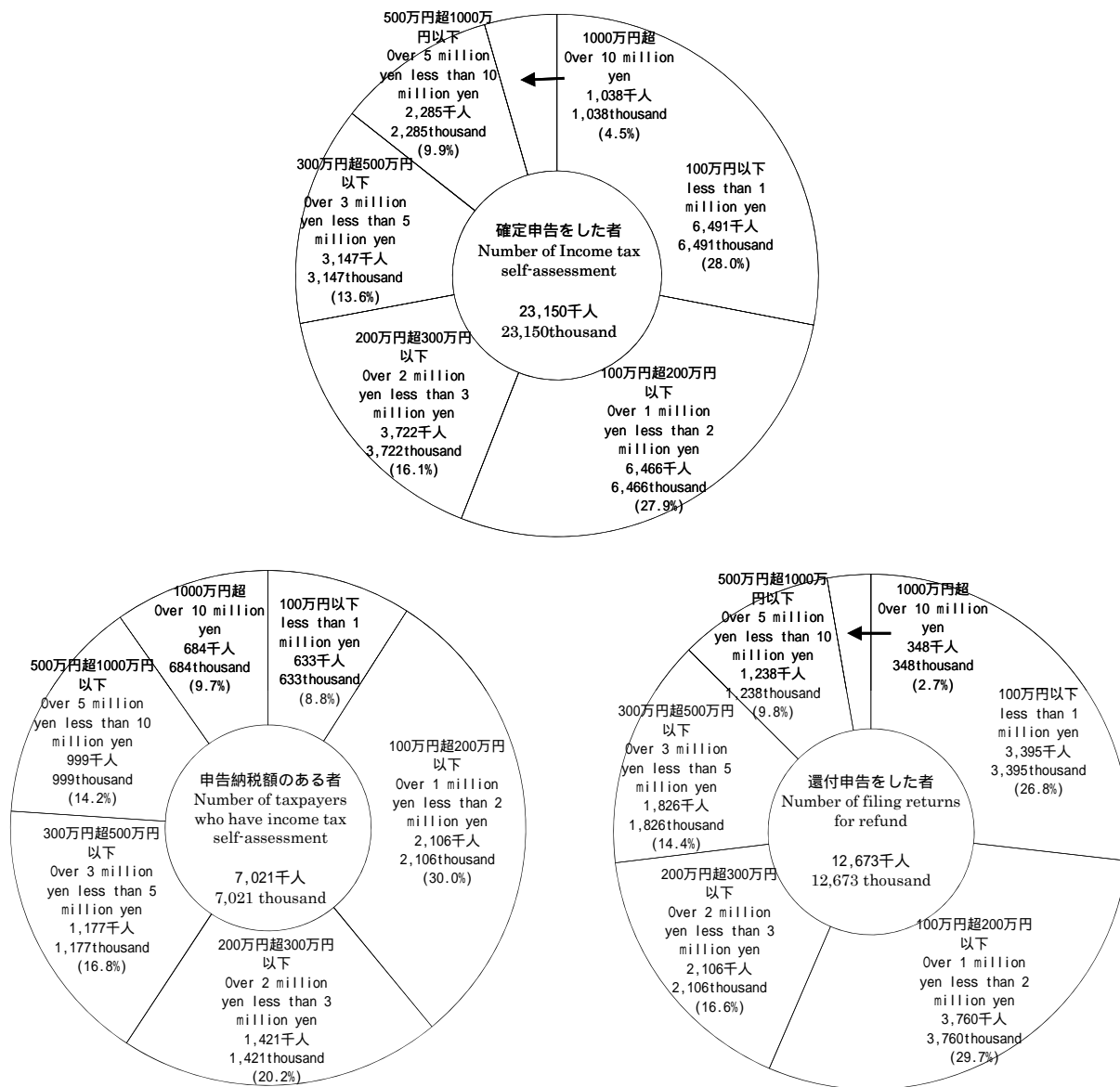
区分 Type		総所得金額 Gross income	申告納税額のあるもの filing returns and paying tax	還付申告 filing returns for refund	申告納税額 the amounts of self-assessment income tax	還付税額 refund
		億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen
事業所得者	Operating income earners	86,007	56,346	18,414	4,873	2,439
その他所得者	Other income earners	626,117	290,611	317,054	17,558	7,142
不動産所得者	Real estate income earners	58,845	55,041	1,535	6,488	74
給与所得者	Employment income earners	402,612	154,732	236,588	5,314	4,953
雑所得者	Miscellaneous income earners	119,056	40,132	74,314	707	1,817
他の区分に該当しない所得者	Income earners not otherwise classified	45,604	40,706	4,616	5,048	298
合計	total	712,123	346,958	335,467	22,431	9,581

(2) 確定申告者数を所得階級別にみると、100万円以下の者6,491千人(構成比28.0%)、100万円超200万円以下の者6,466千人(27.9%)、200万円超300万円以下の者3,722千人(16.1%)、300万円超500万円以下の者3,147千人(13.6%)、500万円超1,000万円以下の者2,285千人(9.9%)、1,000万円超の者1,038千人(4.5%)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: 6,491 thousand (componentrate : 28.0 %) for less than 1 million yen ; 6,466 thousand (27.9 %) for over 1 million yen less than 2 million yen; 3,722 thousand (16.1%) for over 2 million yen less than 3 million yen; 3,147 thousand (13.6 %) for over 3 million yen less than 5 million yen; 2,285 thousand (9.9 %) for over 5 million yen less than 10 million yen; 1,038 thousand (4.5 %) 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22年分の源泉所得税額は、12兆4,032億円(前年12兆5,926億円)で、前年に比べて1,894億円(伸び率△1.5%)減少している。これを所得種類別に前年と比べると、利子所得等は5,482億円(前年6,620億円)で1,137億円(伸び率△17.2%)、給与所得は8兆5,013億円(前年8兆6,269億円)で1,256億円(伸び率△1.5%)、それぞれ減少している。これに対し、配当所得は1兆6,411億円(前年1兆5,842億円)で569億円(伸び率3.6%)、報酬・料金等所得は1兆1,508億円(前年1兆1,499億円)で9億円(伸び率0.1%)、それぞれ増加している。(第9表参照)

The amount of withholding income tax in 2010 is 12,403.2 billion yen (for the previous year, 12,592.6 billion yen). It decreased by 189.4 billion yen (rate of increase: -1.5 %) compared to the previous year.

According to the breakdown by income type, interest income, etc. decreased 113.7 billion yen from 662.0 to 548.2 billion yen (-17.2%); employment income decreased 125.6 billion yen from 8,626.9 to 8,501.3 billion yen (-1.5%); dividend income increased 56.9 billion yen from 1,584.2 to 1,641.1 billion yen (3.6%); remuneration, fee, etc. increased 0.9 billion yen from 1,149.9 to 1,150.8 billion yen (0.1%) (see Table 9).

(第9表) 源泉徴収税額

Table 9: Amounts of withholding income tax

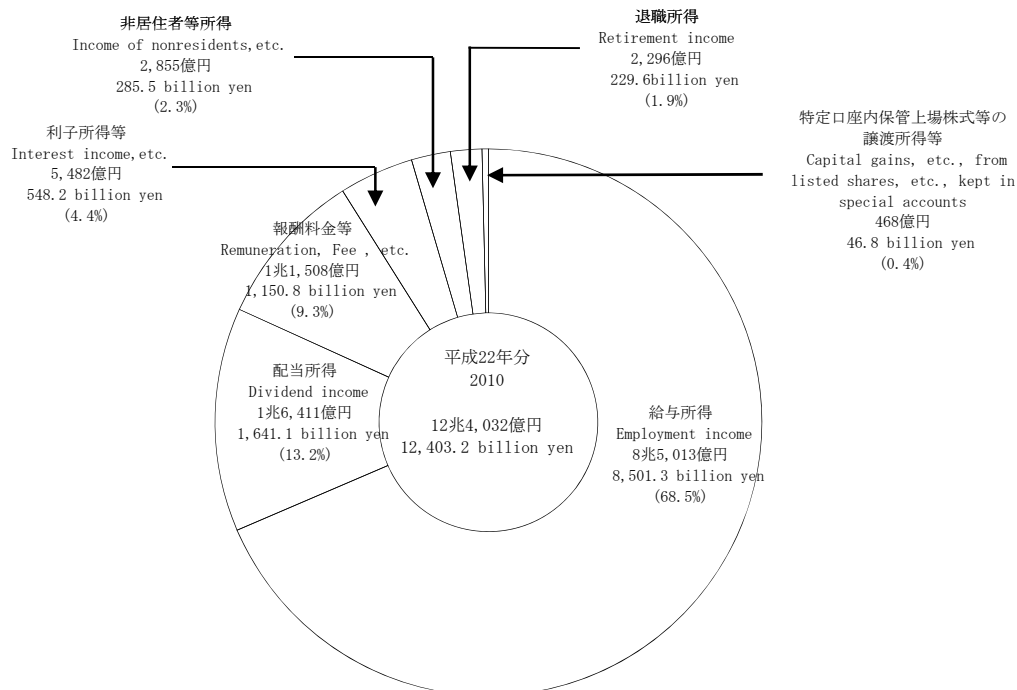
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration/ fees, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成17年分 2005	101,328	24,070	13,152	6,151	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
21 2009	86,269	15,842	11,499	6,620	5,697	125,926	△12.7
22 2010	85,013	16,411	11,508	5,482	5,619	124,032	△ 1.5

また、種類別に構成比を見ると、給与所得68.5%(前年68.5%)、配当所得13.2%(同12.6%)、報酬・料金等所得9.3%(同9.1%)、利子所得等4.4%(同5.3%)となっている(第10図参照)。

The component ratio of each income type is as follows: employment income, 68.5 % (for the previous year, 68.5 %); dividend income, 13.2 % (12.6 %); remuneration, fee, etc., 9.3% (9.1 %); interest income, etc., 4.4% (5.3 %) (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3,621千件(前年3,682千件)、報酬・料金等所得2,884千件(同2,930千件)、配当所得126千件(同127千件)となっている(第11表参照)。

The number of withholding agents is 3,621 thousand (3,682 thousand) for employment income, 2,884 thousand (2,930 thousand) for remuneration, fee, etc., and 126 thousand (127 thousand) for dividend income (see Table 11).

(第11表) 種類別の源泉徴収義務者数

Table 11 Number of withholding agents by type

区分 Type	給与所得 Employment income	報酬・料金等 Remuneration/ fees, etc.,	配当所得 Dividend income	その他 Others
	千件 Thousand	千件 Thousand	千件 Thousand	千件 Thousand
平成17年分 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
21 2009	3,682	2,930	127	77
22 2010	3,621	2,884	126	78

(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22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45,520千人(前年45,056千人)で、その平均給与は男性5,074千円(同4,997千円)、女性2,693千円(同2,631千円)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 2010, the number of employment income earners who worked through a year was 45,520 thousand (for the previous year, 45,056 thousand), and the average wages and salaries was 5,074 thousand (for the previous year, 4,997 thousand yen) for men, and 2,693 thousand yen (2,631 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17年分 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
21 2009	45,056	△1.8	4,997	2,631	4,059
22 2010	45,520	1.0	5,074	2,693	4,120

(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45,520千人のうち、源泉徴収により所得税を納税している者は37,547千人となっている。税額は7兆2,473億円であり、納税者の給与総額に対する税額の割合は4.26%となっている（第13表参照）。

Among 45,520 thousand employment income earners, the number of those who paid withholding income tax was 37,547 thousand. The amount of tax is 7,247.3 billion yen which stands for 4.26 % 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	%	%	
平成17年分	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
21	2009	45,056	36,829	81.7	1,828,745	1,654,595	71,240	3.90	4.31
22	2009	45,520	37,547	82.5	1,875,455	1,699,764	72,473	3.86	4.26

（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297万7,852社（前年299万8,089社）となっている。

また所得金額は35兆6,851億円（同33兆2,592億円）で、これに対する税額は9兆2,383億円（同8兆5,528億円）となっている（第14表参照）。

The number of corporations is 2,977,852 (2,998,089 in the previous year). The amount of income is 35,685.1 billion yen (33,259.2 billion yen in the previous year), and the amount of tax is 9,238.3 billion yen (8,552.8 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	所得金額 Amount of income		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		
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%	
平成17年分	2005	2,939,583	0.8	456,649	11.8	118,933	10.9
18	2006	2,964,498	0.8	542,216	18.7	138,639	16.6
平成19年度	FY2007	3,003,248	-	581,035	-	143,089	-
20	2008	3,001,886	0.0	371,681	36.0	94,737	33.8
21	2009	2,998,089	0.1	332,592	10.5	85,528	9.7
22	2010	2,977,852	0.7	356,851	7.3	92,383	8.0

（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。

5 法人数は法人課税課調

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.

5 The number of corporations was identified by the Corporate Taxation Division.

法人数297万7,852社のうち、内国法人は297万2,238社（前年299万2,221社）で、これを種類別にみると、普通法人 286万6,659社（同288万6,807社）、協同組合等4万5,956社（同4万6,882社）、公益法人等4万6,665社（同4万5,490社）となっている（第15表参照）。

Among 2,977,852 corporations, domestic corporations amount to 2,972,238 (for the previous year, 2,992,221) which includes 2,866,659 (2,886,807) ordinary corporations, 45,956 (46,882) cooperative associations, etc., and 46,665 (45,490) 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.
		社 Number	社 Number	社 Number	社 Number	社 Number
平成17年分	2005	2,933,250	2,830,691	51,019	38,511	13,029
18	2006	2,957,949	2,853,438	50,277	40,992	13,242
平成19年度	FY2007	2,997,529	2,892,567	48,594	43,278	13,090
20	2008	2,995,952	2,890,928	47,635	44,331	13,058
21	2009	2,992,221	2,886,807	46,882	45,490	13,042
22	2010	2,972,238	2,866,659	45,956	46,665	12,958

資料：法人課税課調

Materials: Identified by the Corporate Taxation Division

- (2) 平成22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258万6,882社（前年261万7,064社）となっている。平成22年度分の法人261万7,064社から、連結子法人（6,528社）を除いた258万354社のうち、欠損法人は187万7,801社（前年190万157社）で、その割合（欠損法人割合）は72.8%となり、前年と同水準となっている（第16表参照）。

According to the results of the 2010 Corporation Sample Survey, the number of operating domestic ordinary corporations was 2,586,882 (2,617,064 in the previous year). 1,877,801 corporations out of 2,580,354, which is the total 2,617,064 corporations in 2010 minus 6,528 consolidated subsidiaries, are in the deficit (1,900,157 in the previous year). The percentage of corporations in the deficit is 72.8%, nearly equal to the level 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17年分	2005	2,580,511	849,530	1,730,981	67.1
18	2006	2,586,368	867,347	1,719,021	66.5
平成19年度	FY2007	2,588,084	852,627	1,735,457	67.1
20	2008	2,597,108	740,533	1,856,575	71.5
21	2009	2,610,709	710,552	1,900,157	72.8
22	2010	2,580,354	702,553	1,877,801	72.8

（注）1 各年分とも、稼働中の内国普通法人について示している。

2 連結申告を行った法人については、1グループを1社として集計している。

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

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

営業収入金額は1,353兆1,278億円（前年1,324兆1,457億円）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754兆8,459億円（前年741兆5,003億円）、所得金額は32兆4,351億円（同30兆3,024億円）、営業収入金額に対する所得金額の割合（所得率）は4.3%となっている（第17表参照）。

The amount of operating revenue is 1,353,127.8 billion yen (1,324,145.7 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 754,845.9 billion yen (741,500.3 billion yen in the previous year), the amount of income is 32,435.1 billion yen (30,302.4 billion yen in the previous year). The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.3% (see Table 17).

(第17表) 営業収入金額、所得金額、所得率

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

区分 Type	営業収入金額 Amount of operating revenue		うち利益計上法人 Corporations with declared profit				
			営業収入金額 Amount of operating revenue		所得金額 Amount of income		所得率 Income ratio
	伸び率 Growth rate		伸び率 Growth rate		伸び率 Growth rate		
	億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
平成17年分 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 FY2007	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
21 2009	13,241,457	6.7	7,415,003	11.1	303,024	14	4.1
22 2010	13,531,278	2.2	7,548,459	1.8	324,351	7.0	4.3

5 相続税

Inheritance tax

- (1) 平成22年分の相続人数は14万3,287人（前年13万4,493人）、被相続人は4万9,891人（同4万6,439人）で、前年に比べて相続人は8,794人（伸び率6.5%）増加し、被相続人は3,452人（同7.4%）増加している。

また、相続税の課税価格は10兆4,630億円（前年10兆1,230億円）、納付税額は1兆1,753億円（同1兆1,632億円）で、前年に比べて課税価格は3,400億円（伸び率3.4%）増加、納付税額は121億円（同1.0%）増加している（第18表参照）。

For 2010, the number of heirs is 143,287, which is 8,794 more (rate of increase: 6.5%) than the previous year (134,493) and the number of ancestors is 49,891, which is 3,452 more (rate of increase: 7.4%) than the previous year (46,439).

The taxable amount of inheritance tax is 10,463.0 billion yen, which is 340.0 billion yen more (rate of increase: 3.4%) than the previous year (10,123.0 billion yen) and the amount of tax payment is 1,175.3 billion yen, which is 12.1 billion yen more (rate of increase: 1.0%) than the previous year (1,163.2 billion yen) (see Table 18).

(第18表) 相続人数、課税価格、納付税額、被相続人数

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

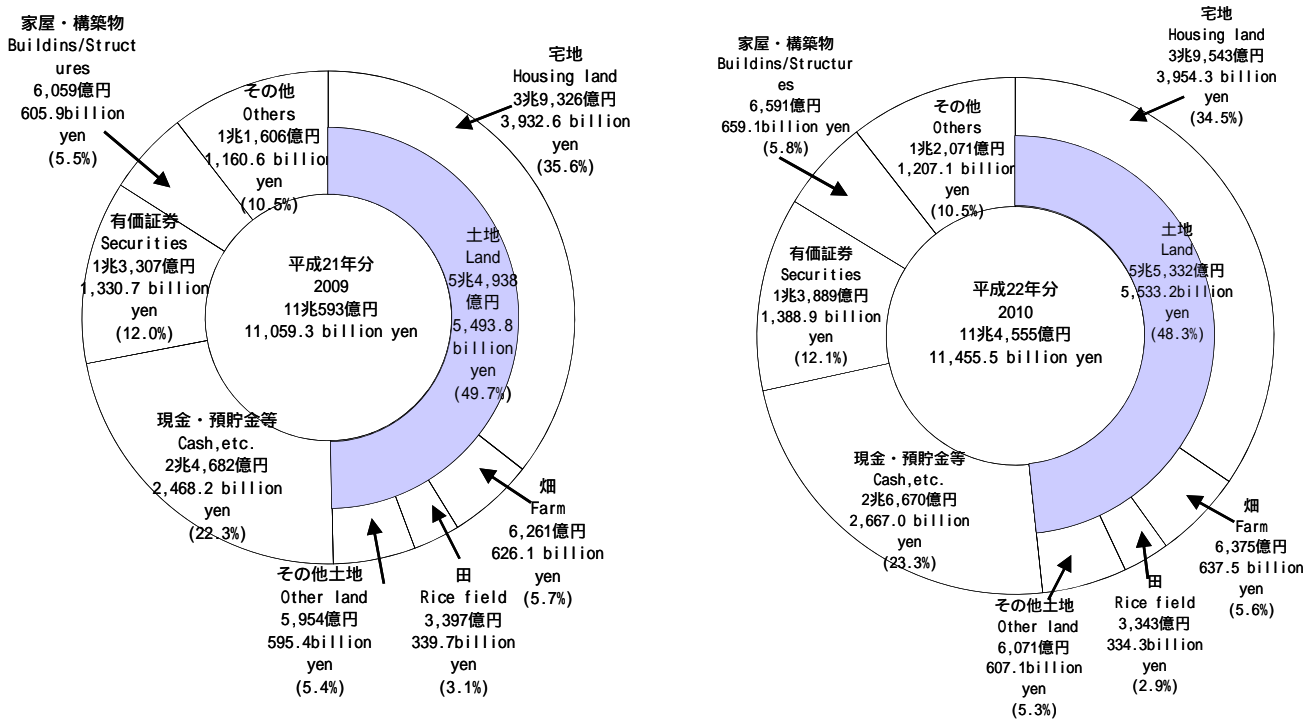
区分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors	
	人 Person	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	人 Person	伸び率 Growth rate
		%		%		%		%
平成17年分 2005	135,803	3.4	101,953	3.4	11,567	8.6	45,152	3.8
18 2006	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
21 2009	134,493	3.7	101,230	5.8	11,632	7.1	46,439	3.3
22 2010	143,287	6.5	104,630	3.4	11,753	1.0	49,891	7.4

(2) 相続税の取得財産価額を種類別に見ると、土地5兆5,332億円(構成比48.3%)、現金・預貯金等2兆6,670億円(同23.3%)、有価証券1兆3,889億円(同12.1%)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, 5,533.2 billion yen (component ratio: 48.3 %); cash, etc., 2,667.0 billion yen (23.3 %); securities, 1,388.9 billion yen (12.1%) (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22年中に贈与を受けた者は31万324人(前年31万944人)で、前年に比べて620人(伸び率 -0.2%)減少している。また、贈与税の取得財産価額は1兆5,291億円(前年1兆6,299億円)、納付税額は1,292億円(同1,018億円)で、前年に比べて取得財産価額は1,008億円(伸び率 -6.2%)減少、納付税額は274億円(同26.9%)増加している(第20表参照)。

The number of persons who received gifts during 2010 is 310,324, which is 620 less (rate of increase: -0.2 %) than the previous year (319,944). The amount of values of properties acquired as gift is 1,529.1 billion yen, which is 100.8 billion yen less (rate of increase: -6.2 %) than the previous year (1,629.9 billion yen) and the amount of tax payment is 129.2 billion yen, which is 27.4 billion yen more (rate of increase: 26.9 %) than the previous year (101.8 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 Amount of values of properties acquired		納付税額 Amount of tax			
			億円 100 million yen	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate		
平成17年分	2005	人 Person	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	
20	2008	325,060	9.4	17,581	14.4	1,039	3.2	
21	2009	310,944	4.3	16,299	7.3	1,018	2.1	
22	2010	310,324	0.2	15,291	6.2	1,292	26.9	

(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2,589億円(構成比28.8%)、現金預貯金等3,333億円(同37.0%)、有価証券1,864億円(同20.7%)、相続時精算課税分は土地2,523億円(同40.1%)、現金預貯金等2,250億円(同35.8%)、有価証券897億円(同14.3%)となっている(第21図参照)。

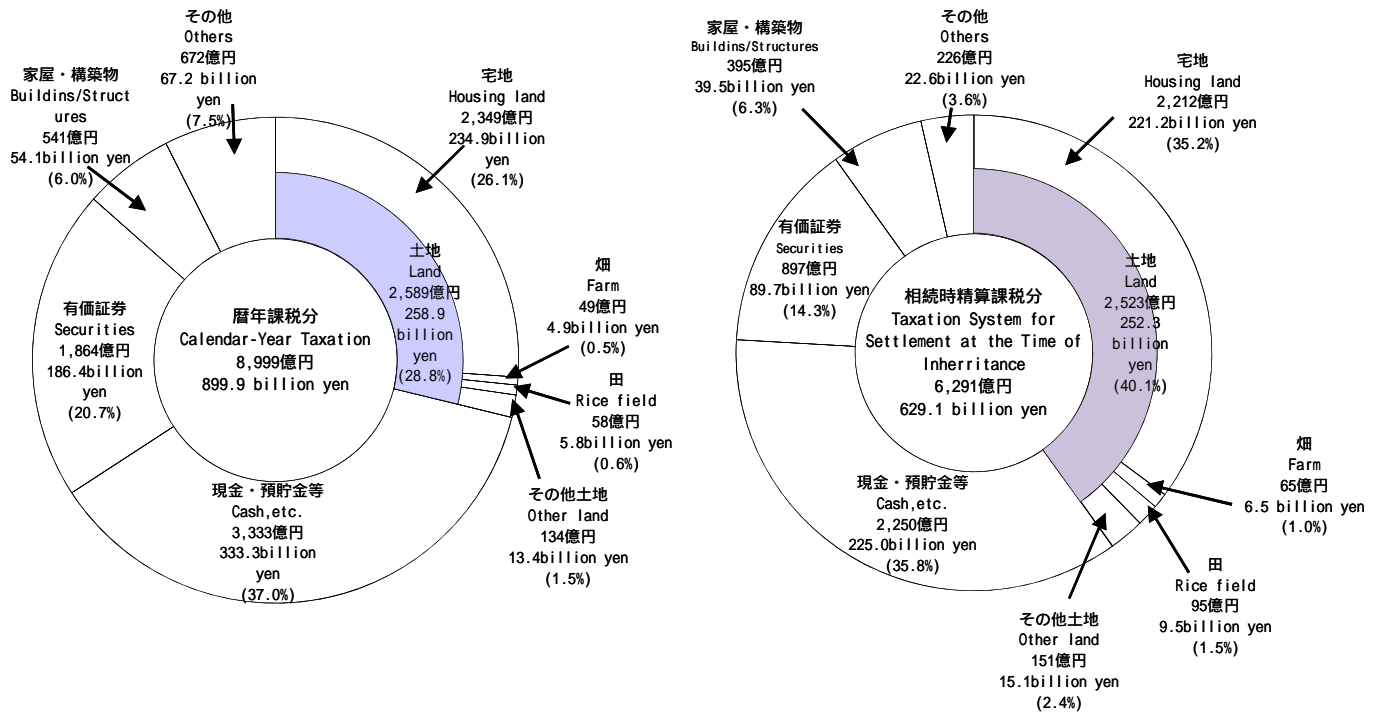
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 258.9 billion yen (component ratio: 28.8%); cash, etc., 333.3 billion yen (37.0%); securities, 186.4 billion yen (20.7%)

Taxation System for Settlement at the Time of Inheritance: land, 252.3 billion yen (component ratio: 40.1%); cash, etc., 225.0 billion yen (35.8%); securities, 89.7 billion yen (14.3%)(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22年度分の消費税の納税申告件数は3,234千件（前年3,332千件）、納税申告額は9兆5,145億円（同9兆6,484億円）となっている。

一方、還付申告件数は151千件（同161千件）、還付税額は2兆271億円（同1兆8,252億円）となっている。

また、平成23年3月末現在の消費税の課税事業者届出件数は3,271千件（同3,406千件）、課税事業者選択届出件数は84千件（同89千件）、新設法人に該当する旨の届出件数は15千件（同18千件）となっている（第22表参照）。

The number of tax returns of consumption tax for FY 2010 is 3,234 thousand (for the previous year, 3,332 thousand) and the amount of declared tax is 9,514.5 billion yen (9,648.4 billion yen).

The number of refund returns is 151 thousand (161 thousand), and the amount of refund tax is 2,027.1 billion yen (1,825.2 billion yen).

As of March 31 in 2011, the number of notifications of taxable enterprises status for Consumption tax is 3,271 thousand (3,406 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 84 thousand (89 thousand), and the number of notifications of being qualified for a newly established corporation is 15 thousand (18 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	課税事業者 選択届出件数	新設法人に該当す る旨の届出件数
					Number of notifications of taxable enterprises status for Consumption tax	Number of notifications of choosing taxable enterprises status for Consumption tax	Number of notifications of being qualified for a newly established corporation
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	千件 Thousand	千件 Thousand	千件 Thousand
平成17年度 FY2005	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
21 2009	3,332	96,484	161	18,252	3,406	89	18
22 2010	3,234	95,145	151	20,271	3,271	84	15

（注）処理事積を含む。

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

8 酒税

Liquor tax

- (1) 平成22年度における酒税の税額は1兆3,258億円（前年1兆3,599億円）で、前年に比べて341億円（伸び率 2.5%）減少している。また、販売（消費）数量は819万kl（854万kl）で、前年に比べて35万kl（4.1%）減少している（第23表参照）。

The amount of liquor tax for FY 2010 is 1,325.8 billion yen, which is 34.1 billion yen less (rate of increase: 2.5%) than the previous year (1,359.9 billion yen).

The volume of sales (consumption) is 8,187 thousand kl, which is 350 thousand kl less (rate of increase: 4.1%) than the previous year (8,537 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17年度 FY2005	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
21 2009	13,599	3.4	8,537,132	0.2
22 2010	13,258	2.5	8,514,765	0.3

(2) 税額を品目等別に前年と比べると、リキュールは1,313億円から1,437億円（構成比10.8%）へと125億円（伸び率9.5%）、ウイスキー及びブランデーは276億円から317億円（構成比2.4%）へと40億円（伸び率14.5%）増加している。

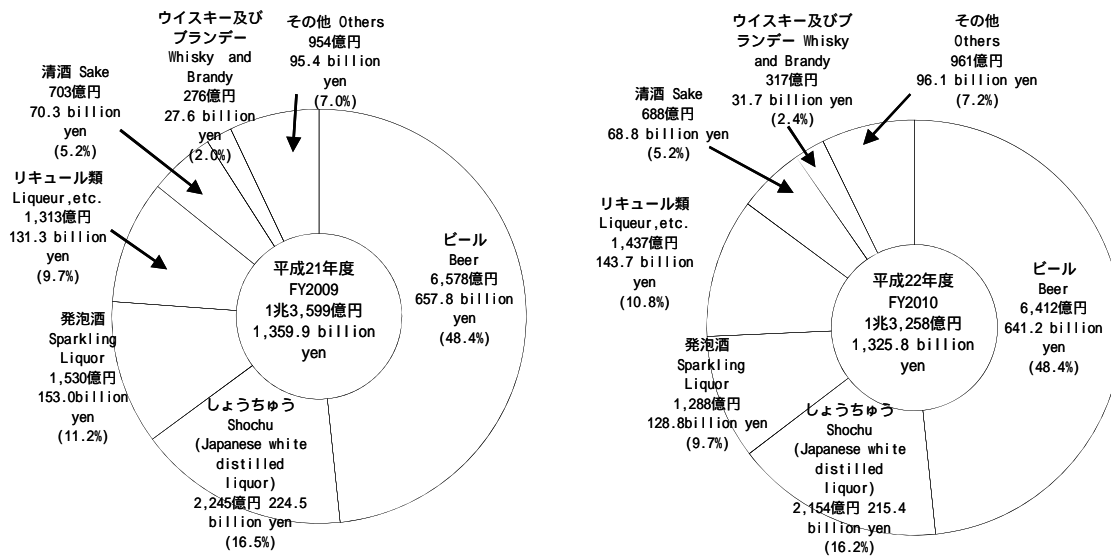
これに対し、ビールは6,578億円から6,412億円（構成比48.4%）へと165億円（伸び率 -2.5%）、しょうちゅうは2,245億円から2,154億円（構成比16.2%）へと91億円（伸び率 -4.1%）、発泡酒は1,530億円から1,288億円（構成比9.7%）へと242億円（伸び率 -15.8%）、清酒は703億円から688億円（構成比5.2%）へと15億円（伸び率 -2.1%）それぞれ減少している（第24図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: liquor increased by 12.5 billion yen (rate of increase: 9.5%) from 131.3 billion yen to 143.7 billion yen (component ratio: 10.8%); Whisky and Brandy increased by 4.0 billion yen (rate of increase 14.5%) from 27.6 billion yen to 31.7 billion yen (component ratio :2.4%)

Beer decreased by 16.5 billion yen (rate of increase: -2.5%) from 657.8 billion yen to 641.2 billion yen (component ratio: 48.4%); *Shochu*(Japanese white distilled liquor) decreased by 9.1 billion yen (rate of increase: -4.1%) from 224.5 billion yen to 215.4 billion yen (component ratio:16.2%); Sparkling liquor decreased by 24.2 billion yen (rate of increase: -15.8%) from 153.0 billion yen to 128.8 billion yen (component ratio: 9.7%); *Sake* decreased by 1.5 billion yen (rate of increase: -2.1%) from 70.3 billion yen to 68.8 billion yen (component ratio: 5.2%)(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149万kl から175万kl（構成比20.6%）へと26万kl（伸び率17.3%）、ウイスキー及びブランデーは9.2万klから10.2万kl（構成比1.2%）へと1.1万kl（伸び率11.6%）増加している。

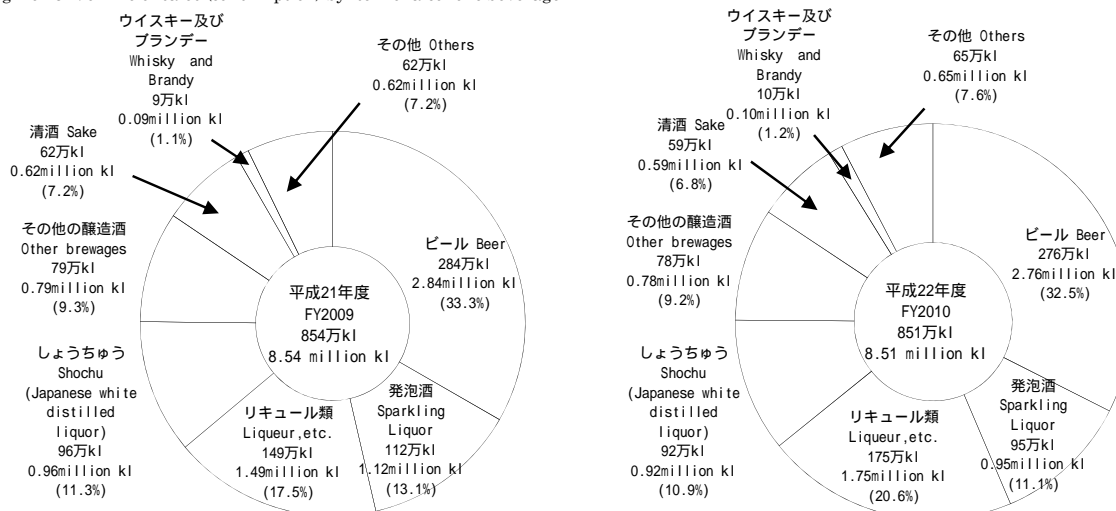
これに対し、ビールは284万kl から276万kl（構成比32.5%）へと8万kl（伸び率 -2.8%）、発泡酒は112万kl から95万kl（構成比11.1%）へと17万kl（伸び率 -15.1%）、しょうちゅうは96万kl から92万kl（構成比10.9%）へと4万kl（伸び率 -4.0%）、その他の醸造酒は79万kl から78万kl（構成比9.2%）へと1万kl（伸び率 -1.3%）、清酒は62万kl から59万kl（構成比6.8%）へと3万kl（伸び率 -4.5%）減少している（第25図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Liqueur ,etc increased by 0.26 million kl (rate of increase: 17.3%) from 1.49 million kl to 1.75 million kl (component ratio: 20.6%) Whisky and Brandy increased by 0.011 million kl (rate of increase 11.6%) from 0.092 million kl to 0.102 million kl (component ratio :1.2%)

Beer decreased by 0.08 million kl (rate of increase: -2.8%) from 2.84 million kl to 2.76 million kl (component ratio: 32.5%); Sparkling liquor decreased by 0.17 million kl (rate of increase: -15.1%) from 1.12 million kl to 0.95 million kl (component ratio: 11.1%); *Shochu* decreased by 0.04 million kl (rate of increase: -4.0%) from 0.96 million kl to 0.92 million kl (component ratio: 10.9%); Other brewed liquors decreased by 0.01 million kl (rate of increase: -1.3%) from 0.79 million kl to 0.78 million kl (component ratio: 9.2%); *Sake* decreased by 0.03 million kl (rate of increase: -4.5%) from 0.62 million kl to 0.59 million kl (component ratio: 6.8%)(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22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、1,391億本(前年1,528億本)、税額は6,590億円(同6,598億円)で、前年に比べて課税数量で137億本(伸び率 8.9%)、税額で8億円(同 0.1%)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 2010 is 139.1 billion pieces, which is 13.7 billion pieces less (rate of increase:-8.9 %) than the previous year (152.8 billion pieces).

And the amount of tax is 659.0 billion yen, which is 0.8 billion yen less (-0.1 %) than the previous year (659.8 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17年度	FY2005	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
21	2009	1,528	5.5	6,598	5.5
22	2010	1,391	8.9	6,590	0.1

10 揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

平成22年度における揮発油税及び地方揮発油税(税関分を除く)の課税数量は、55,992千kl(前年55,646千kl)、税額は3兆77億円(同2兆9,892億円)で、前年に比べて課税数量で346千kl(伸び率0.6%)増加し、税額で185億円(同0.6%)増加している(第27表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2010 is 55,992 thousand kl (for the previous year, 55,646 thousand kl), which is 346 thousand kl more (rate of increase :0.6 %) than the previous year. And the amount of tax is 3,007.7 billion yen, which is 18.5 billion yen more (0.6%) than previous year (2,989.2 billion yen) (see Table 27).

(第27表) 揮発油税及び地方揮発油税の課税数量、税額

Table 27: Taxable quantity and Amount of tax of gasoline tax and local gasoline 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17年度	FY2005	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
21	2009	55,646	0.1	29,892	5.0
22	2010	55,992	0.6	30,077	0.6

11 航空機燃料税

Aviation fuel tax

平成22年度における航空機燃料税の課税数量は4,571千kl(前年4,761千kl)、税額は1,043億円(同1,090億円)で、前年に比べて課税数量で190千kl(伸び率 4.0%)、税額で47億円(同 4.2%)減少している(第28表参照)。

Taxable quantity of aviation fuel tax in FY 2010 is 4,571 thousand kl, which is 190 thousand kl less (rate of increase:-4.0 %) than the previous year (4,761 thousand kl). And the amount of tax is 104.3 billion yen, which is 4.7 billion yen less (-4.2 %) than the previous year (109.0 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17年度	FY2005	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
21	2009	4,761	5.2	1,090	5.6
22	2010	4,571	4.0	1,043	4.2

12 石油ガス税

Liquefied petroleum gas tax

平成22年度における石油ガス税の課税数量は1,370千t（前年1,409千t）、税額は240億円（同247億円）で、前年に比べて課税数量で39千t（伸び率 2.8%）、税額で7億円（同 2.8%）減少している（第29表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2010 is 1,370 thousand ton, which is 39 thousand ton less (rate of increase:-2.8 %) than the previous year (1,409 thousand ton). And the amount of tax is 24.0 billion yen , which is 0.7 billion yen less (-2.8 %) than the previous year (24.7 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17年度	FY2005	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
21	2009	1,409	5.1	247	5.1
22	2010	1,370	2.8	240	2.8

13 石油石炭税

Petroleum and coal tax

平成22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861千kl（前年929千kl）、ガス状炭化水素分が3,339千t（同3,134千t）、石炭分が1,534千t（同1,587千t）で、前年に比べて原油分は68千kl（伸び率 7.3%）減少し、ガス状炭化水素分は205千t（同6.5%）増加し、石炭分は53千t（同 3.3%）減少している。税額は原油分が17.6億円（前年19.0億円）、ガス状炭化水素分が36.1億円（同33.9億円）、石炭分が10.7億円（同11.1億円）で、前年に比べて原油分は1.4億円（伸び率 7.3%）減少し、ガス状炭化水素分は2.2億円（同6.5%）増加し、石炭分は0.4億円（同 3.3%）減少している（第30表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2010 is as follows: crude oil decreased by 68 thousand kiloliter (rate of increase of -7.3%) from 929 thousand kiloliter in the previous year to 861 thousand kl; gaseous hydrocarbons increased by 205 thousand tons (6.5%) from 3,134 thousand tons in the previous year to 3,339 thousand tons; coal decreased by 53 thousand tons (-3.3%) from 1,587 thousand tons in the previous year to 1,534 thousand tons. The tax amounts are as follows: crude oil decreased by 0.14 billion yen (rate of increase -7.3%) from 1.9 billion yen in the previous year to 1.76 billion yen; gaseous hydrocarbons increased by 0.22 billion yen (6.5%) from 3.39 billion yen in the previous year to 3.61 billion yen; coal decreased by 0.04 billion yen (-3.3%) from 1.11 billion yen in the previous year to 1.07 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17年度	FY2005	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
21	2009	929	0.6	19.0	6.0
22	2010	861	7.3	17.6	7.3
ガス状炭化水素					
gaseous hydrocarbons					
平成17年度	FY2005	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
21	2009	3,134	13.5	33.9	13.6
22	2010	3,339	6.5	36.1	6.5
石 炭					
coal					
平成17年度	FY2005	1,575	6.4	7.0	81.7
18	2006	1,662	5.5	7.7	8.8
19	2007	1,675	0.8	11.3	48.2
20	2008	1,891	12.9	13.2	16.8
21	2009	1,587	16.1	11.1	16.1
22	2010	1,534	3.3	10.7	3.3

14 印紙税 Stamp tax

平成22年度における印紙税（現金納付分）の税額は1,964億円（前年2,001億円）、納税人員は166千人（同172千人）で、前年に比べて税額で37億円（伸び率 1.8%）、納税人員で6千人（同 3.0%）減少している（第31表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2010 is 196.4 billion yen, which is 3.7 billion yen less (rate of increase: -1.8 %) than the previous year (200.1 billion yen).

The number of taxpayers decreased by -3.0 % from the previous year(172 thousand) to 166 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17年度	FY2005	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
21	2009	2,001	6.9	172	9.5
22	2010	1,964	1.8	166	3.0

15 電源開発促進税

Promotion of power-resources development tax

平成22年度における電源開発促進税の課税電力量は9,318億kWh（前年8,736億kWh）、税額は3,494億円（同3,276億円）で、前年に比べて課税電力量で582億kWh（伸び率6.7%）、税額で218億円（同6.7%）増加している（第32表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2010 is 931.8 billion kWh, which is 58.2 billion kWh more (rate of increase:6.7%) than the previous year (873.6 billion kWh).

And the amount of tax is 349.4 billion yen, which is 21.8 billion yen more (6.7 %) than the previous year (327.6 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17年度	FY2005	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
21	2009	8,736	4.8	3,276	4.8
22	2010	9,318	6.7	3,494	6.7

16 国税徴収

Collection of national tax

(1) 平成22年度における国税の徴収決定済額は、47兆2,120億円(前年46兆7,064億円)で、前年に比べて5,056億円(伸び率1.1%)増加している(第33表参照)。

The amount determined for collection of national tax in FY 2010 is 47,212.0 billion yen, which is 505.6 billion yen more (rate of increase: 1.1 %) than the previous year (46,706.4 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21年度 FY2009	構成比 Component ratio	平成22年度 FY2010	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	127,699	27.3	128,389	27.2	0.5
消費税及地方消費税 Consumption tax and local consumption tax	} 134,407	28.8	} 132,483	28.1	1.4
消費税 Consumption tax					
法人税 Corporation tax	97,297	20.8	103,642	22.0	6.5
申告所得税 Self-assessment income tax	30,280	6.5	29,600	6.3	2.2
相続税 Inheritance tax	16,849	3.6	17,532	3.7	4.1
揮発油税及地方道路税 Gasoline tax and local road tax	} 32,502	7.0	} 32,506	6.9	0.0
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax					
酒の税 Liquor tax	13,618	2.9	13,270	2.8	2.6
その他 Others	14,413	3.1	14,698	3.1	2.0
計 Total	467,064	100.0	472,120	100.0	1.1

(注) 「相続税」には贈与税を含む。

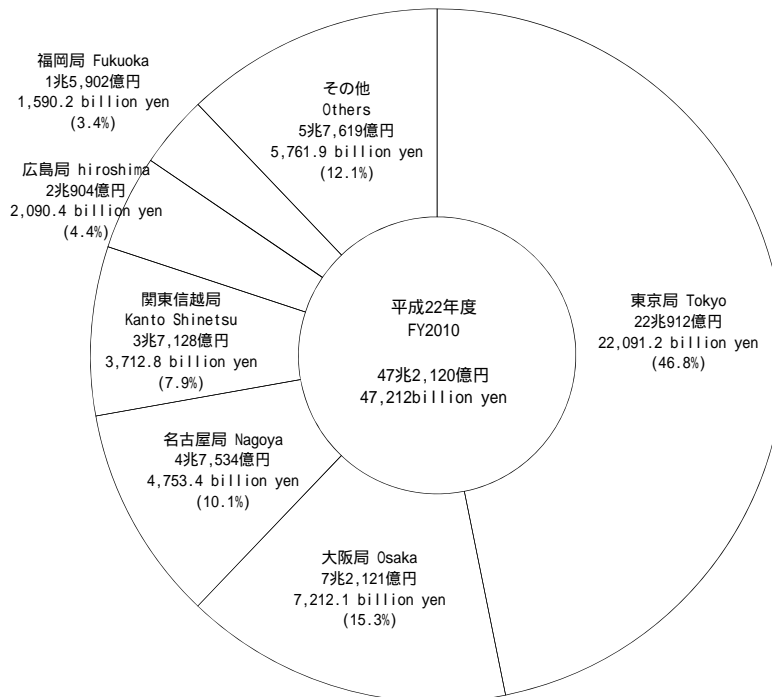
Note: Inheritance tax includes gift tax.

(2) 国税局別に徴収決定済額をみると、東京国税局22兆912億円(構成比46.8%)、大阪国税局7兆2,121億円(15.3%)、名古屋国税局4兆7,534億円(10.1%)、関東信越国税局3兆7,128億円(7.9%)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, 22,091.2 billion yen (component ratio: 46.8 %); Osaka, 7,212.1 billion yen (15.3 %); Nagoya, 4,753.4 billion yen (10.1 %); Kanto Shinetsu, 3,712.8 billion yen (7.9 %) (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

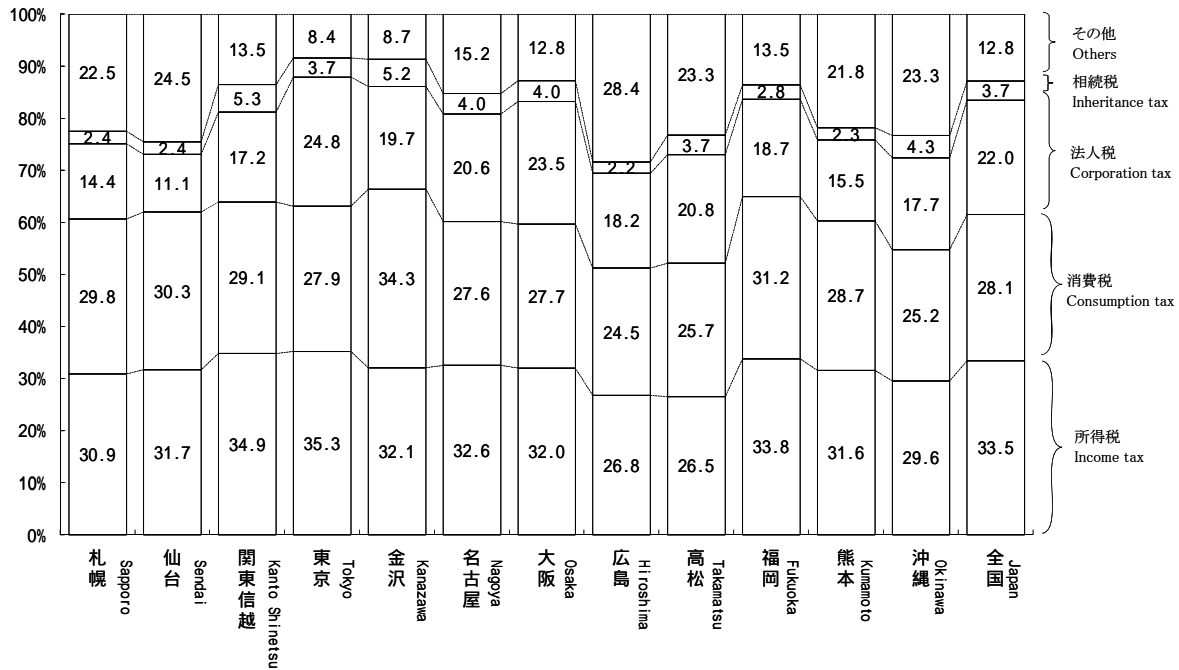


また、国税局別に主要税目の構成をみると、金沢国税局を除き、所得税が最も高い比率となっている（第35図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus (except for Kanazawa) 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

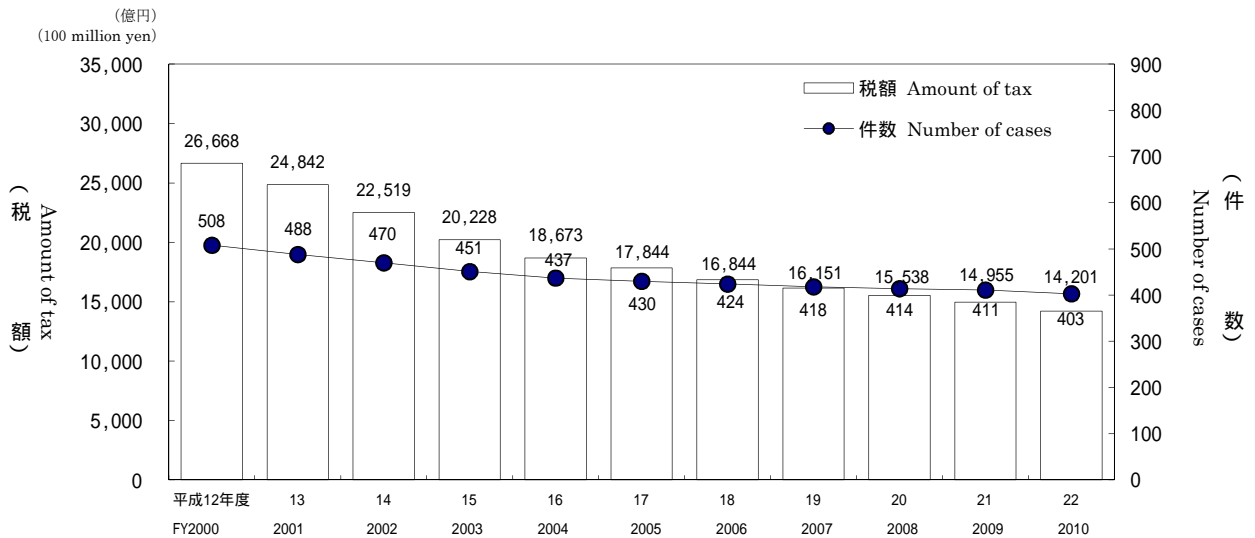
Delinquency of national tax

- (1) 平成22年度末における国税の整理中の滞納は、403万件（前年度411万件）1兆4,201億円（同1兆4,955億円）であり、前年に比べ件数は8万件（伸び率 1.9%）減少しており、税額も754億円（同 5.0%）減少している（第36図参照）。

As of the end of FY 2010, the number of tax delinquencies in processing is 4,034 thousand (for the previous fiscal year, 4,112 thousand) and the amount of arrears is 1,420.1 billion yen (1,495.5 billion yen). Compared to the previous year, they decreased by 80 thousand (rate of increase: -1.9%), and by 75.4 billion yen (-5.0%) 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22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4,256億円（前年度4,419億円）、申告所得税3,815億円（同4,007億円）、源泉所得税2,802億円（同2,973億円）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, 425.6 billion yen (for the previous fiscal year 441.9 billion yen); Self-assessment income tax, 381.5 billion yen (400.7 billion yen); withholding income tax, 280.2 billion yen (297.3 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21年度 FY2009		平成22年度 FY2010		
	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	785	2,973	770	2,802	5.7
申告所得税 Self-assessment income tax	1,689	4,007	1,617	3,815	4.8
法人税 Corporation tax	153	2,000	146	1,843	7.9
相続税 Inheritance tax	32	1,522	30	1,452	4.6
消費税 Consumption tax	1,445	4,419	1,463	4,256	3.7
その他 Others	7	35	7	33	3.6
合計 Total	4,112	14,955	4,034	14,201	5.0

- (注) 1 「相続税」には贈与税を含む。
2 地方消費税は含まない。
Note: 1 Inheritance tax includes gift tax.
2 Excluding local consumption tax.

18 不服審査・訴訟事件

Administrative review/ Litigation case

- (1) 平成22年度中の異議申立の発生件数は5,103件（前年度4,795件）で前年度に比べて308件（伸び率6.4%）増加している。前年度から繰り越された1,029件を含む要処理件数6,132件のうち、処理済件数は4,746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476件（前年度591件）、割合は10.0%（前年度11.8%）となっている（第38表参照）。

The number of the requests for reinvestigation in FY 2010 is 5,103 which is 308 more (rate of increase: 6.4%) than the previous fiscal year (4,795).

Out of 6,132 cases necessary to dispose including 1,029 cases carried over from the previous year, 4,746 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 476 (for the previous fiscal year, 591), which accounts for 10.0% (11.8%) 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			
		%	件 Case	件 Case	%
平成17年度 FY2005	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
21 2009	4,795	10.5	4,997	591	11.8
22 2010	5,103	6.4	4,746	476	10.0

- (2) 平成22年度中の審査請求の発生件数は3,084件（前年度3,254件）で前年度に比べて170件（伸び率 5.2%）減少している。前年度から繰り越された2,827件を含む要処理件数5,911件のうち、処理済件数は3,717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479件（前年度384件）、割合は12.9%（同14.8%）となっている（第39表参照）。

The number of the requests for reconsideration in FY 2010 is 3,084, which is 170 less (rate of increase: Δ 5.2%) than the previous year (3,254).

Out of 5,911 cases necessary to dispose including 2,827 cases carried over from the previous year, 3,717 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 479 (for the previous year, 384), which accounts for 12.9% (14.8%) 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			
		%	件 Case	件 Case	%
平成17年度 FY2005	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
21 2009	3,254	14.8	2,593	384	14.8
22 2010	3,084	5.2	3,717	479	12.9

- (3) 平成22年度中に国側を被告とした訴訟の発生件数は350件(前年度339件)で、前年度に比べて11件(伸び率3.2%)増加している。訴訟が終結した件数は354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27件(前年度16件)、割合は7.6%(前年度5.0%)となっている(第40表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2010 was 350 (compared to 339 in the previous year), +11 year-on-year (+4.5% year-on-year).

During the fiscal year, final court decisions were made on 354 cases, of which court decisions partly or fully in favor of plaintiffs were made in 27 cases (compared to 16 cases in the previous year), accounting for 7.6% (up from 5.0% in the previous year) 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17年度 FY2005	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
21 2009	339	4.5	320	16	5.0
22 2010	350	3.2	354	27	7.6

19 直接国税犯則事件(査察事件)

Direct national tax violation cases (criminal investigation cases)

- (1) 平成22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152件で、そのうち有罪件数は152件(有罪率100.0%)である(第41表参照)。

The number of first trials related to Direct National Tax Crime in FY 2010 is 152, of which the number of conviction cases is 152 (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
21 2009	141	141	100.0
22 2010	152	152	100.0

(注) 件数には、上級審からの差戻し件数を含む。

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

- (2) 平成22年度における査察事件に係る脱税額は248億円で、前年度より42億円(14.5%)減少し、1件あたりの脱税額は115百万円(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 2010 is 24.8 billion yen, which is 4.2 billion yen less (14.5%) than the previous year. Average amount of tax evasion per case prosecuted is 115 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17年度 FY2005	274	2.8	128
18 2006	304	10.9	138
19 2007	353	16.3	162
20 2008	351	0.8	169
21 2009	290	17.2	138
22 2010	248	14.5	115

資料: 査察課調

Source: Criminal Investigation Division