

平成23年度統計調査結果の概要

Outline of Results of Statistical Survey for FY2011

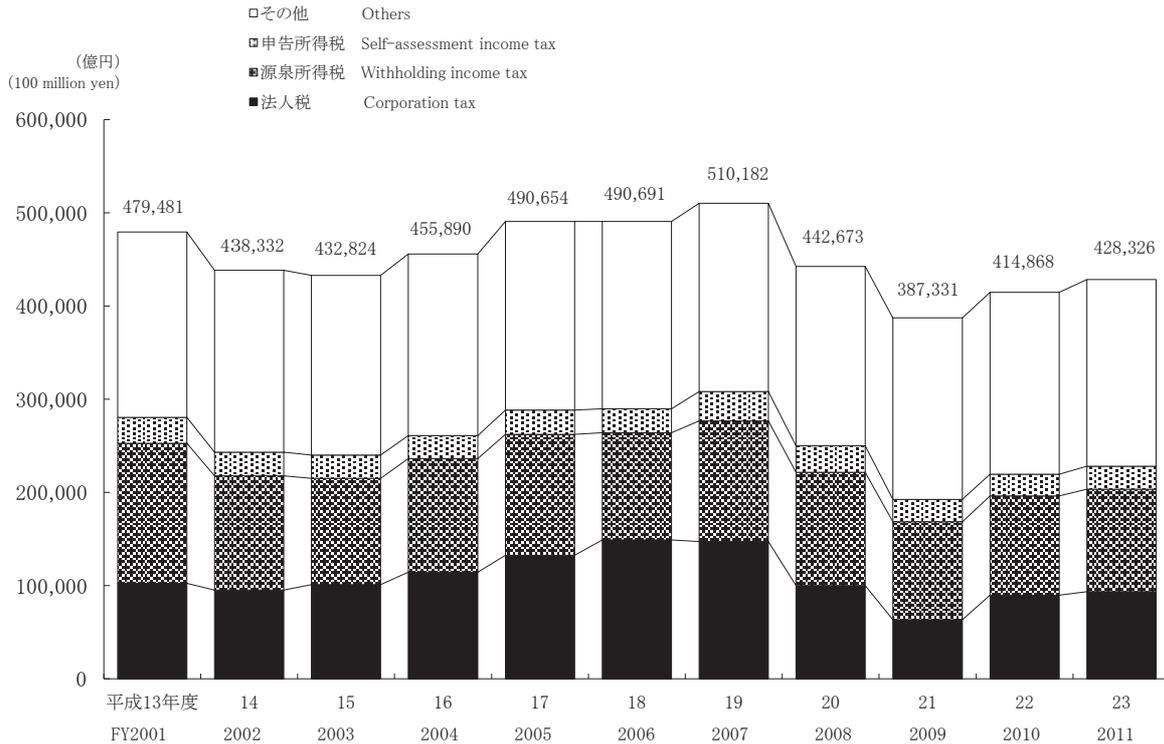
1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成23年度における租税及び印紙収入の決算額（一般会計分）は42兆8,326億円（前年41兆4,868億円）で、前年に比べて1兆3,458億円（伸び率3.2%）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 FY2011 (for general account) is 42,832.6 billion yen (41,486.8 billion yen for the previous year), an increase of 1,345.8 billion yen (rate of increase: 3.2%) 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11兆108億円（前年10兆6,770億円）、法人税9兆3,514億円（同8兆9,677億円）、消費税10兆1,946億円（同10兆333億円）、申告所得税2兆4,654億円（同2兆3,073億円）、相続税1兆4,744億円（同1兆2,504億円）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3,337億円（伸び率3.1%）、3,837億円（同4.3%）、1,613億円（同1.6%）、1,581億円（同6.9%）、2,239億円（同17.9%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 11,010.8 billion yen (for the previous year, 10,677.0 billion yen), corporation tax of 9,351.4 billion yen (8,967.7 billion yen), consumption tax 10,194.6 billion yen (10,033.3 billion yen), self-assessment income tax of 2,465.4 billion yen (2,307.3 billion yen), and inheritance tax of 1,474.4 billion yen (1,250.4 billion yen). Compared with the previous year, corporation tax, withholding income tax, consumption tax, self-assessment income tax, inheritance tax increased by 333.7 billion yen (3.1%), and 383.7 billion yen (4.3%), 161.3 billion yen (1.6%), 158.1 billion yen (6.9%), 223.9 billion yen (17.9%) 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

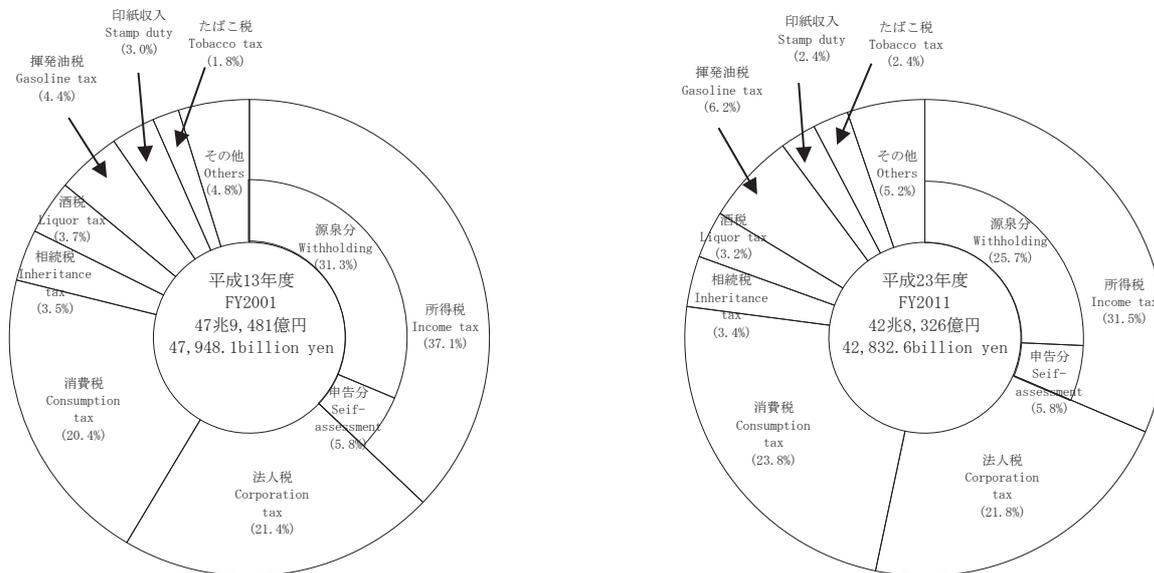
区分 Type	平成22年度 FY2010		平成23年度 FY2011		伸び率 Growth rate
	億円 100 million yen	構成比 Component ratio %	億円 100 million yen	構成比 Component ratio %	
源泉所得税 Withholding income tax	106,770	25.7	110,108	25.7	3.1
法人税 Corporation tax	89,677	21.6	93,514	21.8	4.3
消費税 Consumption tax	100,333	24.2	101,946	23.8	1.6
申告所得税 Self-assessment income tax	23,073	5.6	24,654	5.8	6.9
相続税 Inheritance tax	12,504	3.0	14,744	3.4	17.9
その他 Others	82,510	19.9	83,360	19.5	1.0
計 Total	414,868	100.0	428,326	100.0	3.2

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25.7%）、法人税21.8%（同21.6%）、消費税23.8%（同24.2%）、申告所得税5.8%（同5.6%）、相続税3.4%（同3.0%）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, 25.7%), corporation tax is 21.8% (21.6%), consumption tax is 23.8% (24.2%), self-assessment income tax is 5.8% (5.6%) and inheritance tax is 3.4% (3.0%) (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

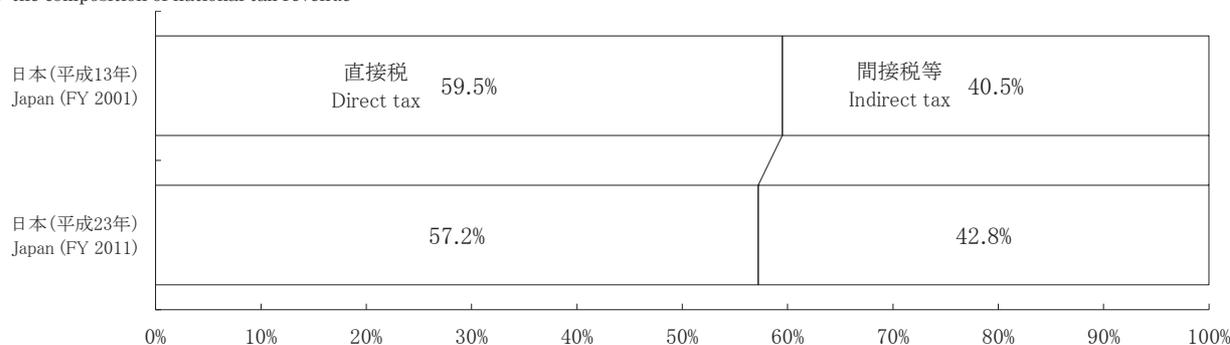


(3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税57.2%（前年56.3%）、間接税等42.8%（同43.7%）で、10年前（平成13年度）に比べて直接税の割合は、5ポイント低下している。（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 57.2% (for the previous year, 56.3%) and that of indirect tax is 42.8% (43.7%). The percentage of direct tax decreased by 5 points compared to 10 years before (FY 2001) (see Figure 4).

（第4図）国税収入構成

Figure 4: the composition of national tax revenue



（注）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23年分所得税の確定申告書を提出した人員は21,853千人で、申告納税額のある者は6,071千人、還付申告者は12,792千人となっている。

これを所得者別にみると、事業所得者3,807千人、不動産所得者1,552千人、給与所得者9,459千人、雑所得者6,516千人、他の区分に該当しない所得者519千人となっている(第5表参照)。

The number of Income tax self-assessment in 2011 is 21,853 thousand, the number of taxpayers who have income tax self-assessment is 6,071 thousand, and the number of filing returns for refund is 12,792 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,807 thousand; Real estate income earners, 1,552 thousand; Employment income earners, 9,459 thousand; Miscellaneous income earners, 6,516 thousand; Income earners not otherwise classified, 519 thousand (see Table 5).

(第5表) 確定申告をした者

Table 5: Number of Income tax self-assessment

区分 Type		確定申告者数 Number of Income tax self-assessment	申告納税額のある者 Number of taxpayers who have income tax self-assessment	還付申告をした者 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	3,807	1,541	828	1,438
その他所得者	Other income earners	18,046	4,530	11,964	1,552
不動産所得者	Real estate income earners	1,552	1,057	116	379
給与所得者	Employment income earners	9,459	2,304	6,711	444
雑所得者	Miscellaneous income earners	6,516	940	4,878	698
他の区分に該当しない所得者	Income earners not otherwise classified	519	229	258	32
合計	Total	21,853	6,071	12,792	2,990

また、これに対する総所得金額は70兆1,482億円で、申告納税額のある者は33兆6,790億円、還付申告者は34兆0,902億円、申告納税額は2兆3,093億円、還付税額は9,953億円となっている(第6表参照)。

Gross income is 70,148.2 billion yen, taxpayers filing returns and paying tax is 33,679.0 billion yen, and taxpayers filing returns for refund is 34,090.2 billion yen.

The amounts of self-assessment income tax is 2,309.3 billion yen, and refund is 995.3 billion yen (see Table 6).

(第6表) 総所得金額、申告納税額、還付税額

Table 6: Gross income and the amounts of self-assessment income tax,refund.

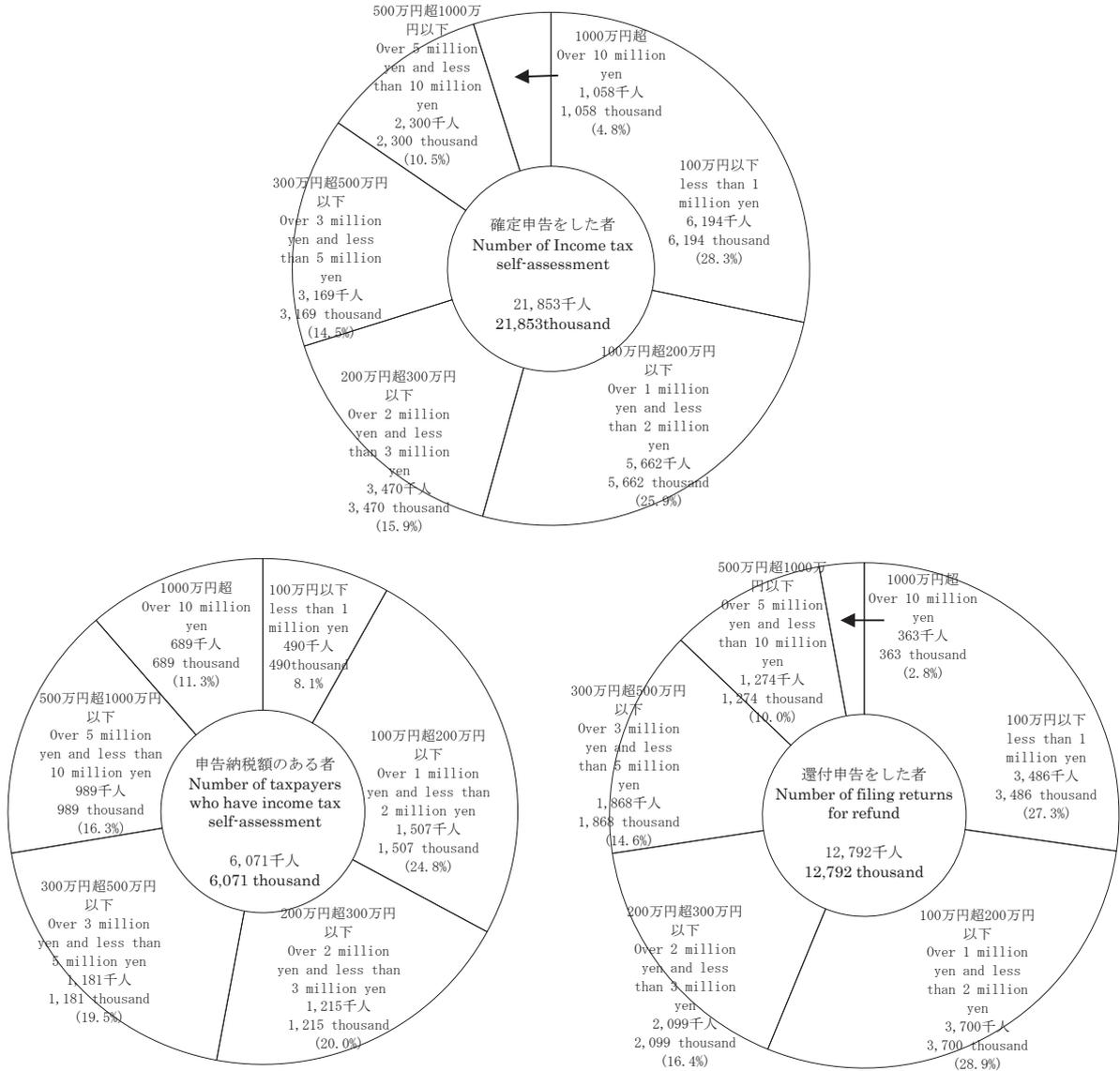
区分 Type		総所得金額 Gross income	申告納税額のある者 Taxpayers who have income tax self-assessment	還付申告をした者 Filing returns for refund	申告納税額 The amounts of self-assessment income tax	還付税額 The amount of refund
		億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen
事業所得者	Operating income earners	87,084	59,474	18,075	5,151	2,405
その他所得者	Other income earners	614,398	277,316	322,828	17,941	7,548
不動産所得者	Real estate income earners	57,966	54,103	1,628	6,305	78
給与所得者	Employment income earners	409,481	154,995	245,336	5,255	5,321
雑所得者	Miscellaneous income earners	96,476	22,811	71,077	629	1,847
他の区分に該当しない所得者	Income earners not otherwise classified	50,475	45,407	4,787	5,752	303
合計	Total	701,482	336,790	340,902	23,093	9,953

(2) 確定申告者数を所得階級別にみると、100万円以下の者6,194千人(構成比28.3%)、100万円超200万円以下の者5,662千人(25.9%)、200万円超300万円以下の者3,470千人(15.9%)、300万円超500万円以下の者3,169千人(14.5%)、500万円超1,000万円以下の者2,300千人(10.5%)、1,000万円超の者1,058千人(4.8%)となっている(第7図参照)。

The breakdown of the number of Income tax self-assessment by final returns by total net income range is as follows: 6,194 thousand (component rate: 28.3 %) for less than 1 million yen; 5,662 thousand (25.9 %) for over 1 million yen and less than 2 million yen; 3,470 thousand (15.9%) for over 2 million yen and less than 3 million yen; 3,169 thousand (14.5 %) for over 3 million yen and less than 5 million yen; 2,300 thousand (10.5 %) for over 5 million yen and less than 10 million yen; and 1,058 thousand (4.8 %) for over 10 million (see Figure 7).

(第7図) 所得階級別の確定申告者数

Figure 7: Number of income earners by income range



源泉所得税

Withholding income tax

(1) 平成23年分の源泉所得税額は、12兆8,477億円(前年12兆4,032億円)で、前年に比べて4,445億円(伸び率3.6%)増加している。これを所得種類別に前年と比べると、給与所得は9兆64億円(前年8兆5,013億円)で5,051億円(伸び率5.9%)、配当所得は1兆6,701億円(前年1兆6,411億円)で290億円(伸び率1.8%)、報酬・料金等所得は1兆1,511億円(前年1兆1,508億円)で3億円(伸び率0.0%)、それぞれ増加している。

これに対し、利子所得等は4,679億円(前年5,482億円)で803億円(伸び率△14.6%)で減少している(第8表参照)。

The amount of withholding income tax in 2011 is 12,847.7 billion yen (for the previous year, 12,403.2 billion yen). It increased by 444.5 billion yen (rate of increase: 3.6%) compared to the previous year.

According to the breakdown by income type, employment income increased 505.1 billion yen from 8,501.3 to 9,006.4 billion yen (5.9%); dividend income increased 29.0 billion yen from 1,641.1 to 1,670.1 billion yen (1.8%); remuneration, fee, etc. increased 0.3 billion yen from 1,150.8 to 1,151.1 billion yen (0.0%); interest income, etc. decreased 80.3 billion yen from 548.2 to 467.9 billion yen (-14.6%) (see Table 8).

(第8表) 源泉徴収税額

Table 8: Amounts of withholding income tax

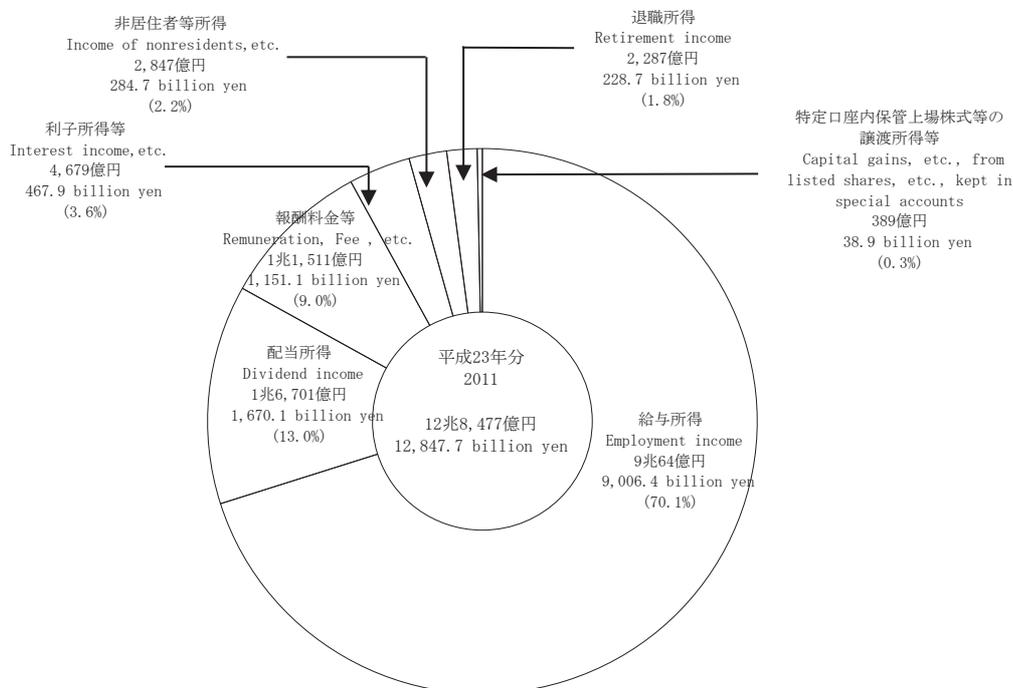
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成18年分 2006	113,625	23,487	13,633	4,838	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
23 2011	90,064	16,701	11,511	4,679	5,522	128,477	3.6

また、種類別に構成比を見ると、給与所得70.1%(前年68.5%)、配当所得13.0%(同13.2%)、報酬・料金等所得9.0%(同9.3%)、利子所得等3.6%(同4.4%)となっている(第9図参照)。

The component ratio of each income type is as follows: employment income, 70.1% (for the previous year, 68.5%); dividend income, 13.0% (13.2%); remuneration, fee, etc., 9.0% (9.3%); interest income, etc., 3.6% (4.4%) (see Figure 9).

(第9図) 種類別の源泉徴収税額構成比

Figure 9: 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3,584千件(前年3,621千件)、報酬・料金等所得2,849千件(同2,884千件)、配当所得127千件(同126千件)となっている(第10表参照)。

The number of withholding agents is 3,584 thousand (3,621 thousand) for employment income, 2,849 thousand (2,884 thousand) for remuneration, fee, etc., and 127 thousand (126 thousand) for dividend income (see Table 10).

(第10表) 種類別の源泉徴収義務者数

Table 10 Number of withholding agents by type

区分 Type	給与所得 Employment income	報酬・料金等 Remuneration, Fee, 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18年分 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
23 2011	3,584	2,849	127	77

(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23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45,657千人(前年45,520千人)で、その平均給与は男性5,038千円(同5,074千円)、女性2,679千円(同2,693千円)となっている(第11表参照)。

According to the results of the Statistical Survey of Actual Statistics for Salary in the Private Sector in 2011, the number of employment income earners who worked through a year was 45,657 thousand (for the previous year, 45,520 thousand), and the average pay was 5,038 thousand (for the previous year, 5,074 thousand yen) for men, and 2,679 thousand yen (2,693 thousand yen) for women (see Table 11).

(第11表) 給与所得者数、平均給与

Table 11: Number of employment income earners, and average pay

区分 Type	給与所得者数 Number of employment income earners		平均給与 Average pay		
	千人 Thousand	伸び率 Growth rate	男 Male	女 Female	計 Total
		%	千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成18年分 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	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
23 2011	45,657	0.3	5,038	2,679	4,090

(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45,657千人のうち、源泉徴収により所得税を納税している者は38,533千人となっている。税額は7兆5,529億円であり、納税者の給与総額に対する税額の割合は4.37%となっている（第12表参照）。

Among 45,657 thousand employment income earners, the number of those who paid withholding income tax was 38,533 thousand. The amount of tax is 7,552.9 billion yen which stands for 4.37% of the total amounts of salary of taxpayers (see Table 12).

(第12表) 給与所得者数、給与総額、税額

Table 12: Number of employment income earners, Total amounts of pay, and Amount of tax

区分 Type	給与所得者数 Number of employment income earners ①	内 納税者数 Number of taxpayers ②	納税者割合 Percentage of taxpayers ②/①	給与総額 Total amounts of pay	内 納税者 For taxpayers	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
平成18年分 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 2010	45,520	37,547	82.5	1,875,455	1,699,764	72,473	3.86	4.26
23 2011	45,657	38,533	84.4	1,867,459	1,729,218	75,529	4.04	4.37

(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.

4 法人税

Corporation tax

(1) 法人数は297万6,513社（前年297万7,852社）となっている。

また所得金額は36兆8,086億円（同35兆6,851億円）で、これに対する税額は9兆3,957億円（同9兆2,383億円）となっている（第1表参照）。

The number of corporations is 2,976,513 (for the previous year, 2,977,852). The amount of income is 36,808.6 billion yen (35,685.1 billion yen in the previous year), and the amount of tax is 9,395.7 billion yen (9,238.3) (see Table 13).

(第13表) 法人数、所得金額、税額

Table 13: 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	伸び率 Growth rate	伸び率 Growth rate	
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%
平成18年分 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
23 2011	2,976,513	△ 0.0	368,086	3.1	93,957	1.7

(注) 1 平成18年分は、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年度分以降は、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) whose 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 whose 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297万6,513社のうち、内国法人は297万1,035社（前年297万2,238社）で、これを種類別にみると、普通法人 286万5,264社（同286万6,659社）、協同組合等4万5,227社（同4万5,956社）、公益法人等4万7,585社（同4万6,665社）となっている（第2表参照）。

Among 2,976,513 corporations, domestic corporations amount to 2,971,035 (for the previous year, 2,972,238) which includes 2,865,264 (2,866,659) ordinary corporations, 45,227 (45,956) cooperative associations, etc., and 47,585 (46,665) corporation in public interest, etc. (see Table 14).

(第14表) 種類別法人数

Table 14: 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18年分 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
23 2011	2,971,035	2,865,264	45,227	47,585	12,959

資料：法人課税課調

Sources: Identified by the Corporate Taxation Division

(2) 平成23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257万8,593社（前年258万6,882社）となっている。平成23年度分の法人257万8,593社から、連結子法人（8,103社）を除いた257万490社のうち、欠損法人は185万9,012社（前年187万7,801社）で、その割合（欠損法人割合）は72.3%となっている（第15表参照）。

According to the results of the 2011 Corporation Sample Survey, the number of operating domestic ordinary corporations was 2,578,593 (2,586,882 in the previous year). 1,859,012 corporations out of 2,570,490 which is the total 2,578,593 corporations in 2011 minus 8,103 consolidated subsidiaries, are in deficit (1,877,801 in the previous year). The percentage of corporations in deficit is 72.3% (see Table 15).

(第15表) 法人数、欠損法人、欠損法人割合

Table 15: Number of corporations, Corporations in deficit, and Deficit corporation ratio

区 分 Type	法人数 Number of corporations	利益法人数 Number of corporations in profit	欠損法人数 Number of corporations in deficit	欠損法人 割 合 Deficit corporation ratio
		社 Number	社 Number	
平成18年分 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
23 2011	2,570,490	711,478	1,859,012	72.3

(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1,275兆6,237億円（前年1,353兆1,278億円）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767兆968億円（前年754兆8,459億円）、所得金額は33兆9,403億円（同32兆4,351億円）、営業収入金額に対する所得金額の割合（所得率）は4.4%となっている（第16表参照）。

The amount of operating revenue is 1,275,623.7 billion yen (1,353,127.8 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 767,096.8 billion yen (754,845.9 billion yen in the previous year), and the amount of income is 33,940.3 billion yen (32,435.1 billion yen in the previous year). The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.4% (see Table 16).

(第16表) 営業収入金額、所得金額、所得率

Table 16: 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18年分 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	△ 14.0	4.1
22 2010	13,531,278	2.2	7,548,459	1.8	324,351	7.0	4.3
23 2011	12,756,237	△ 5.7	7,670,968	1.6	339,403	4.6	4.4

5 相続税

Inheritance tax

(1) 平成23年分の相続人数は14万6,270人（前年14万3,287人）、被相続人は5万1,559人（同4万9,891人）で、前年に比べて相続人は2,983人（伸び率2.1%）増加し、被相続人は1,668人（同3.3%）増加している。

また、相続税の課税価格は10兆7,468億円（前年10兆4,630億円）、納付税額は1兆2,516億円（同1兆1,753億円）で、前年に比べて課税価格は2,838億円（伸び率2.7%）増加、納付税額は763億円（同6.5%）増加している（第17表参照）。

For 2011, the number of heirs is 146,270, which is 2,983 more (rate of increase: 2.1%) than the previous year (143,287) and the number of ancestors is 51,559, which is 1,668 more (rate of increase: 3.3%) than the previous year (49,891).

The taxable amount of inheritance tax is 10,746.8 billion yen, which is 283.8 billion yen more (rate of increase: 2.7%) than the previous year (10,463.0 billion yen) and the amount of tax payment is 1,251.6 billion yen, which is 76.3 billion yen more (rate of increase: 6.5%) than the previous year (1,175.3 billion yen) (see Table 17).

(第17表) 相続人数、課税価格、納付税額、被相続人数

Table 17: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

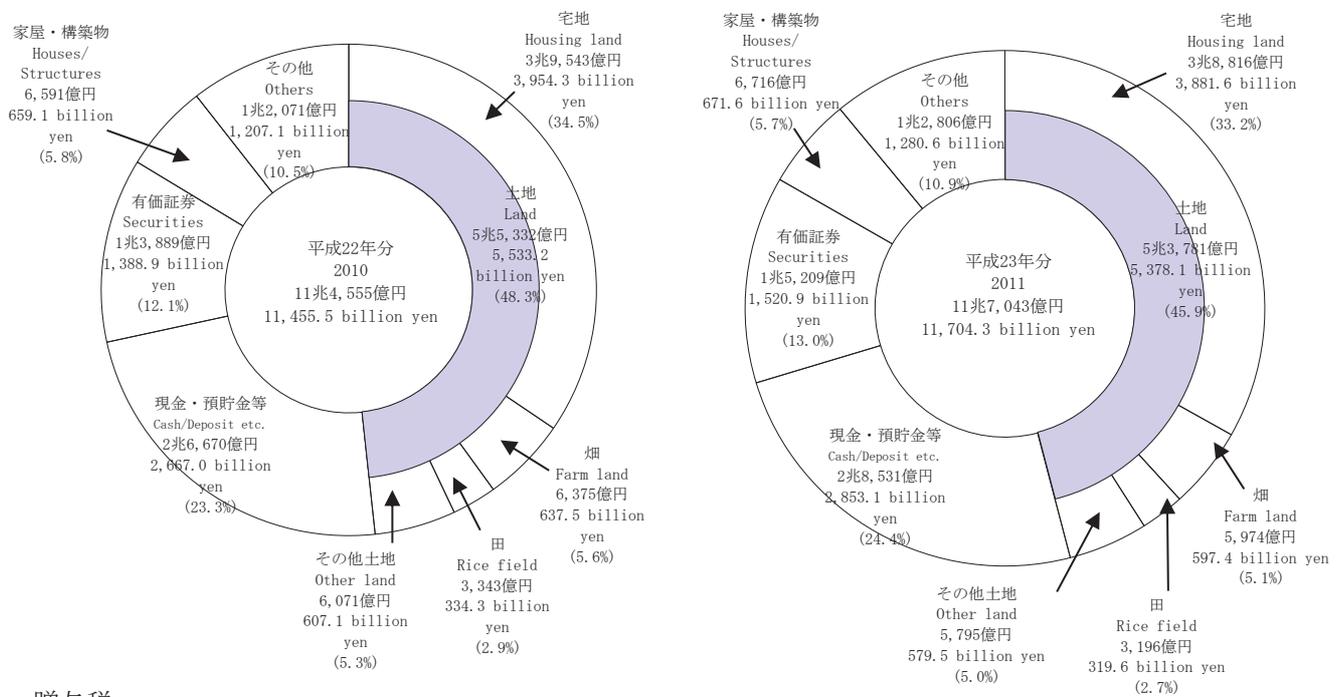
区分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors	
	伸び率 Growth rate		伸び率 Growth rate		伸び率 Growth rate		伸び率 Growth rate	
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	人 Person	%
平成18年分 2006	134,722	△ 0.8	104,056	2.1	12,234	5.8	45,177	0.1
19 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
23 2011	146,270	2.1	107,468	2.7	12,516	6.5	51,559	3.3

(2) 相続税の取得財産価額を種類別に見ると、土地 5 兆 3,781 億円 (構成比 45.9%)、現金・預貯金等 2 兆 8,531 億円 (同 24.4%)、有価証券 1 兆 5,209 億円 (同 13.0%) となっている (第 18 図参照)。

Breakdown of the values of properties acquired as inheritance tax base by type is as follows: land, 5,378.1 billion yen (component ratio: 45.9%); cash, deposit, etc., 2,853.1 billion yen (24.4%); securities, 1,520.9 billion yen (13.0%) (see Figure 18).

(第 18 図) 相続税の種類別取得財産価額

Figure 18: Breakdown of the values of properties acquired as inheritance tax base by type



6 贈与税 Gift tax

(1) 平成23年中に贈与を受けた者は34万243人(前年31万324人)で、前年に比べて2万9,919人(伸び率9.6%)増加している。また、贈与税の取得財産価額は1兆6,248億円(前年1兆5,291億円)、納付税額は1,362億円(同1,292億円)で、前年に比べて取得財産価額は957億円(伸び率6.3%)増加、納付税額は70億円(同5.4%)増加している(第19表参照)。

The number of persons who received gifts during 2011 is 340,243, which is 29,919 more (rate of increase: 9.6%) than the previous year (310,324). The amount of values of properties acquired as gift is 1,624.8 billion yen, which is 95.7 billion yen more (rate of increase: 6.3%) than the previous year (1,529.1 billion yen) and the amount of tax payment is 136.2 billion yen, which is 7.0 billion yen more (rate of increase: 5.4%) than the previous year (129.2 billion yen) (see Table 19).

(第 19 表) 贈与を受けた者数、取得財産価額、納付税額

Table 19: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

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 payment		
			億円 100 million yen	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	
平成18年分	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	
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
23	2011	340,243	9.6	16,248	6.3	1,362	5.4

(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2,915億円(構成比28.6%)、現金預貯金等3,448億円(同33.8%)、有価証券2,294億円(同22.5%)、相続時精算課税分は土地2,400億円(同39.7%)、現金預貯金等2,229億円(同36.9%)、有価証券793億円(同13.1%)となっている(第20図参照)。

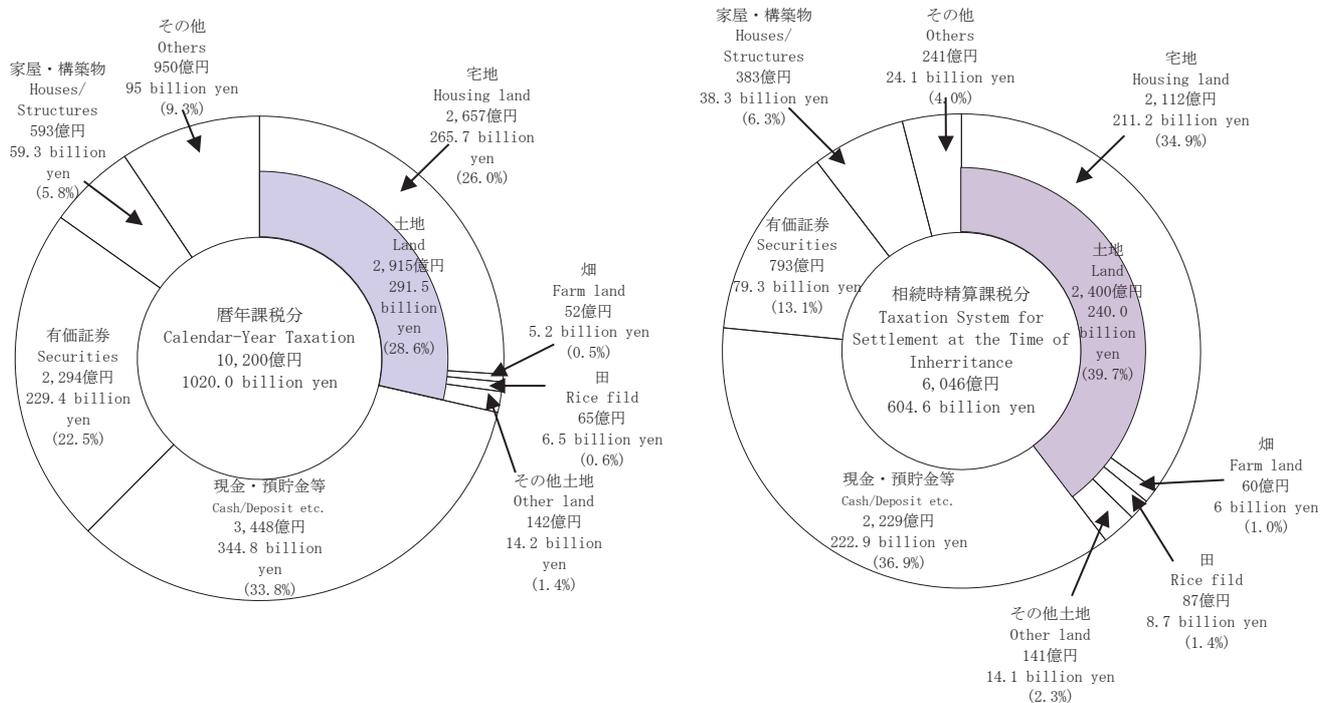
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 291.5 billion yen (component ratio: 28.6%); cash, deposit, etc., 344.8 billion yen (33.8%); securities, 229.4 billion yen (22.5%) .

Taxation System for Settlement at the Time of Inheritance: land, 240.0 billion yen (component ratio: 39.7%); cash, etc., 222.9 billion yen (36.9%); securities, 79.3 billion yen (13.1%)(see Figure 20).

(第20図) 贈与税の種類別取得財産価額

Figure 20: Breakdown of the values of properties acquired as gift tax base by type



7 消費税

Consumption tax

平成23年度分の消費税の納税申告件数は3,066千件（前年3,234千件）、納税申告額は9兆3,039億円（同9兆5,145億円）となっている。一方、還付申告件数は143千件（同151千件）、還付税額は2兆190億円（同2兆271億円）となっている。

また、平成24年3月末現在の消費税の課税事業者届出件数は3,197千件（同3,271千件）、課税事業者選択届出件数は80千件（同84千件）、新設法人に該当する旨の届出件数は13千件（同15千件）となっている（第21表参照）。

The number of tax returns of consumption tax for FY 2011 is 3,066 thousand (for the previous year, 3,234 thousand) and the amount of declared tax is 9,303.9 billion yen (9,514.5 billion yen).

The number of refund returns is 143 thousand (151 thousand), and the amount of refund tax is 2,019.0 billion yen (2,027.1 billion yen).

As of March 31 in 2012, the number of notifications of taxable enterprises status for Consumption tax is 3,197 thousand (3,271 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 80 thousand (84 thousand), and the number of notifications of being qualified for a newly established corporation is 13 thousand (15 thousand) (see Table 21).

(第21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 21: 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18年度 FY2006	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
23 2011	3,066	93,039	143	20,190	3,197	80	13

(注) 処理事積を含む。

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

8 酒税

Liquor tax

- (1) 平成23年度における酒税の税額は1兆2,939億円（前年1兆3,258億円）で、前年に比べて319億円（伸び率△2.4%）減少している。また、販売（消費）数量は850万kl（前年851万kl）で、前年に比べて1万kl（伸び率△0.2%）減少している（第22表参照）。

The amount of liquor tax for FY 2011 is 1,293.9 billion yen, which is 31.9 billion yen less (rate of increase:-2.4%) than the previous year (1325.8 billion yen).

The volume of sales (consumption) is 8,501 thousand kl, which is 10 thousand kl less (rate of increase:-0.2%) than the previous year (8,515 thousand kl) (see Table 22).

(第22表) 酒税の税額、販売（消費）数量

Table 22: 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18年度 FY2006	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
23 2011	12,939	△ 2.4	8,501,212	△ 0.2

(2) 税額を品目等別に前年と比べると、リキュールは1,437億円から1,493億円（構成比11.5%）へと56億円（伸び率3.9%）、清酒は688億円から695億円（構成比5.4%）へと7億円（伸び率1.0%）増加している。

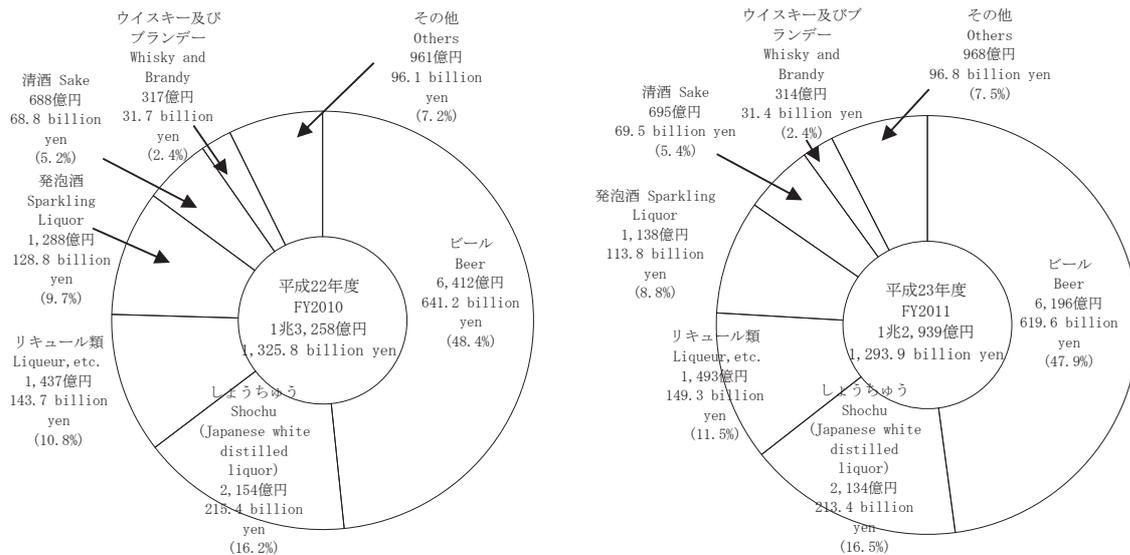
これに対し、ビールは6,412億円から6,196億円（構成比47.9%）へと216億円（伸び率△3.4%）、しょうちゅうは2,154億円から2,134億円（構成比16.5%）へと20億円（伸び率△0.9%）、発泡酒は1,288億円から1,138億円（構成比8.8%）へと150億円（伸び率△11.6%）、ウイスキー及びブランデーは317億円から314億円（構成比2.4%）へと2億円（伸び率△0.8%）それぞれ減少している（第23図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: liquor increased by 5.6 billion yen (rate of increase: 3.9%) from 143.7 billion yen to 149.3 billion yen (component ratio: 11.5%); Sake increased by 0.7 billion yen (rate of increase 1.0%) from 68.8 billion yen to 69.5 billion yen (component ratio :5.4%).

Beer decreased by 21.6 billion yen (rate of increase: -3.4 %) from 641.2 billion yen to 619.6 billion yen (component ratio: 47.9 %); Shochu (Japanese white distilled liquor) decreased by 2.0 billion yen (rate of increase: -0.9 %) from 215.4 billion yen to 213.4 billion yen (component ratio:16.5 %); Sparkling liquor decreased by 15.0 billion yen (rate of increase: -11.6 %) from 128.8 billion yen to 113.8 billion yen (component ratio: 8.8 %); Whisky and Brandy decreased by 0.2 billion yen (rate of increase: -0.8 %) from 317 billion yen to 314 billion yen (component ratio: 2.4 %)(see Figure 23).

(第23図) 品目等別の税額

Figure 23: 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175万kl から187万kl（構成比22.0%）へと12万kl（伸び率6.7%）、その他の醸造酒は78万kl から79万kl（構成比9.3%）へと1万kl（伸び率0.9%）、清酒は59万kl から60万kl（構成比7.1%）へと1万kl（伸び率2.1%）、ウイスキー及びブランデーは10.2万klから10.4万kl（構成比1.2%）へと0.2万kl（伸び率1.9%）増加している。

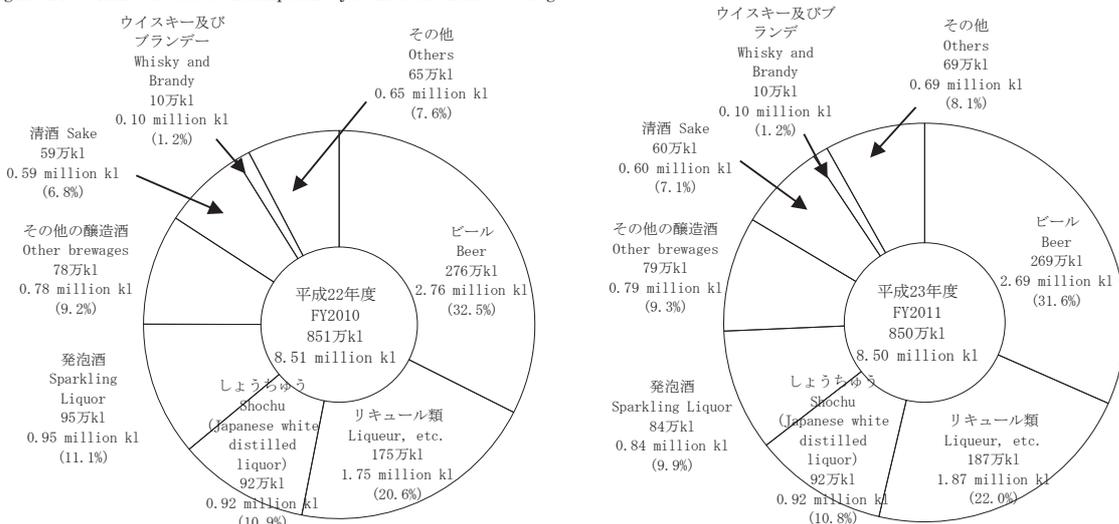
これに対し、ビールは276万kl から269万kl（構成比31.6%）へと7万kl（伸び率△2.7%）、発泡酒は95万kl から84万kl（構成比9.9%）へと11万kl（伸び率△11.6%）、しょうちゅうは92.3万kl から91.8万kl（構成比10.8%）へと0.5万kl（伸び率△0.6%）減少している。（第24図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Liqueur, etc increased by 0.12 million kl (rate of increase: 6.7%) from 1.75 million kl to 1.87 million kl (component ratio: 22.0%); Other brewed liquors increased by 0.01 million kl (rate of increase: 0.9%) from 0.78 million kl to 0.79 million kl (component ratio: 9.3%); Sake increased by 0.01 million kl (rate of increase: 2.1%) from 0.59 million kl to 0.60 million kl (component ratio: 7.1%); Whisky and Brandy increased by 0.002 million kl (rate of increase: 1.9%) from 0.102 million kl to 0.104 million kl (component ratio :1.2%).

Beer decreased by 0.07 million kl (rate of increase: -2.7%) from 2.76 million kl to 2.69 million kl (component ratio: 31.6%); Sparkling liquor decreased by 0.11 million kl (rate of increase: -11.6%) from 0.95 million kl to 0.84 million kl (component ratio: 9.9%); Shochu decreased by 0.005 million kl (rate of increase: -0.6%) from 0.923 million kl to 0.918 million kl (component ratio: 10.8%)(see Figure 24).

(第24図) 品目等別の販売（消費）数量

Figure 24: 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23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、1,098億本(前年1,391億本)、税額は6,504億円(同6,590億円)で、前年に比べて課税数量で294億本(伸び率△21.1%)、税額で86億円(同△1.3%)減少している(第1表参照)。

The taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2011 is 109.8 billion pieces, which is 29.4 billion pieces less (rate of increase:-21.1%) than the previous year (139.1 billion pieces).

And the amount of tax is 650.4 billion yen, which is 8.6 billion yen less (-1.3%) than the previous year (659.0 billion yen)(see Table 25).

(第25表)たばこ税及びたばこ特別税の課税数量、税額

Table 25: Taxable quantity of tobacco tax and special tobacco surtax

区分 Type		課税数量 Taxable quantity		税額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		億本 100 million pieces	%	億円 100 million yen	%
平成18年度	FY2006	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
23	2011	1,098	△ 21.1	6,504	△ 1.3

10 揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

平成23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、54,145千kl(前年55,992千kl)、税額は2兆9,084億円(同3兆77億円)で、前年に比べて課税数量で1,847千kl(伸び率△3.3%)減少し、税額で993億円(同△3.3%)減少している(第26表参照)。

The taxable volume of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2011 is 54,145 thousand kl (for the previous year, 55,992 thousand kl), which is 1,847 thousand kl less (rate of increase -3.3%) than the previous year. And the amount of tax is 2,908.4 billion yen, which is 99.3 billion yen less (-3.3%) than previous year (3,007.7 billion yen) (see Table 26).

(第26表)揮発油税及び地方揮発油税の課税数量、税額

Table 26: Taxable volume and Amount of tax of gasoline tax and local gasoline tax

区分 Type		課税数量 Taxable quantity		税額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成18年度	FY2006	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
23	2011	54,145	△ 3.3	29,084	△ 3.3

11 航空機燃料税

Aviation fuel tax

平成23年度における航空機燃料税の課税数量は4,445千kl(前年4,571千kl)、税額は726億円(同1,043億円)で、前年に比べて課税数量で126千kl(伸び率△2.8%)、税額で317億円(同△30.4%)減少している(第3表参照)。

The taxable volume of aviation fuel tax in FY 2011 is 4,445 thousand kl, which is 126 thousand kl less (rate of increase:-2.8%) than the previous year (4,571 thousand kl). And the amount of tax is 72.6 billion yen, which is 31.7 billion yen less (-30.4%) than the previous year (104.3 billion yen)(see Table 27).

(第27表)航空機燃料税の課税数量、税額

Table 27: Taxable quantity and Amount of tax of aviation fuel tax

区分 Type		課税数量 Taxable quantity		税額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成18年度	FY2006	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
23	2011	4,445	△ 2.8	726	△ 30.4

12 石油ガス税

Liquefied petroleum gas tax

平成23年度における石油ガス税の課税数量は1,295千t（前年1,370千t）、税額は226億円（同240億円）で、前年に比べて課税数量で75千t（伸び率△5.5%）、税額で14億円（同△5.8%）減少している（第28表参照）。

The taxable weight of Liquefied petroleum gas tax in FY 2011 is 1,295 thousand tons, which is 75 thousand tons less (rate of increase: -5.5%) than the previous year (1,370 thousand tons). And the amount of tax is 22.6 billion yen, which is 1.4 billion yen less (-5.8%) than the previous year (24.0 billion yen) (see Table 28).

（第28表）石油ガス税の課税数量、税額

Table 28: Taxable weight of Liquefied petroleum gas tax

区分 Type		課税数量 Taxable weight	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千t Thousand tons	%	億円 100 million yen	%
平成18年度	FY2006	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
23	2011	1,295	△ 5.5	226	△ 5.8

13 石油石炭税

Petroleum and coal tax

平成23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845千kl（前年861千kl）、ガス状炭化水素分が3,180千t（同3,339千t）、石炭分が1,825千t（同1,534千t）で、前年に比べて原油分は16千kl（伸び率△1.8%）減少し、ガス状炭化水素分は158千t（同△4.7%）減少し、石炭分は290千t（同18.9%）増加している。税額は原油分が17.3億円（前年17.6億円）、ガス状炭化水素分が34.6億円（同36.1億円）、石炭分が12.8億円（同10.7億円）で、前年に比べて原油分は0.3億円（伸び率△1.8%）減少し、ガス状炭化水素分は1.5億円（同△4.0%）減少し、石炭分は2億円（同18.9%）増加している（第29表参照）。

The taxable volume of petroleum and coal tax (figures for custom house not included) for FY 2011 is as follows: crude oil decreased by 16 thousand kiloliters (rate of increase of -1.8%) from 861 thousand kiloliters in the previous year to 845 thousand kl; gaseous hydrocarbons decreased by 158 thousand tons (-4.7%) from 3,339 thousand tons in the previous year to 3,180 thousand tons; coal increased by 290 thousand tons (18.9%) from 1,534 thousand tons in the previous year to 1,825 thousand tons. The tax amounts are as follows: crude oil decreased by 0.03 billion yen (rate of increase -1.8%) from 1.76 billion yen in the previous year to 1.73 billion yen; gaseous hydrocarbons decreased by 0.15 billion yen (-4.0%) from 3.61 billion yen in the previous year to 3.46 billion yen; coal increased by 0.2 billion yen (18.9%) from 1.07 billion yen in the previous year to 1.28 billion yen (see Table 29).

（第29表）石油石炭税の課税数量、税額

Table 29 : Taxable volume of Petroleum and coal tax

区分 type		課税数量 Taxable volume	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18年度	FY2006	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	△ 6.0	19.0	△ 6.0
22	2010	861	△ 7.3	17.6	△ 7.3
23	2011	845	△ 1.8	17.3	△ 1.8
ガス状炭化水素 gaseous hydrocarbons					
平成18年度	FY2006	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
23	2011	3,180	△ 4.7	34.6	△ 4.0
石炭 coal					
平成18年度	FY2006	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
23	2011	1,825	18.9	12.8	18.9

14 印紙税
Stamp tax

平成23年度における印紙税（現金納付分）の税額は1,916億円（前年1,964億円）、納税人員は166千人（同166千人）で、前年に比べて税額で49億円（伸び率△2.5%）、納税人員で0.6千人（同△0.4%）減少している（第30表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2011 is 191.6 billion yen, which is 4.9 billion yen less (rate of increase: -2.5%) than the previous year (196.4 billion yen).

The number of taxpayers decreased by 6 thousand from the previous year (166 thousand) (see Table 30).

（第30表）印紙税の税額、納税人員

Table 30: Amount of stamp tax and Number of taxpayers

区分 Type		税額 Amount of tax	伸び率 Growth rate	納税人員 Number of taxpayers	
				伸び率 Growth rate	
		億円 100 million yen	%	千人 Thousand	%
平成18年度	FY2006	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	171	△ 9.5
22	2010	1,964	△ 1.8	166	△ 3.0
23	2011	1,916	△ 2.5	166	△ 0.4

15 電源開発促進税

Promotion of power-resources development tax

平成23年度における電源開発促進税の課税電力量は8,870億kWh（前年9,318億kWh）、税額は3,326億円（同3,494億円）で、前年に比べて課税電力量で448億kWh（伸び率△4.8%）、税額で168億円（同△4.8%）減少している（第31表参照）。

The taxable volume of electricity sold of promotion of power-resources development tax in FY 2011 is 887.0 billion kWh, which is 44.8 billion kWh less (rate of increase: -4.8%) than the previous year (931.8 billion kWh).

And the amount of tax is 332.6 billion yen, which is 16.8 billion yen less (-4.8%) than the previous year (349.4 billion yen) (see Table 31).

（第31表）電源開発促進税の電力量、税額

Table 31 : Taxable volume of electricity sold and Amount of promotion of power-resources development tax

区分 type		販売電気 の電力量 Taxable volume of electricity sold	伸び率 Growth rate	税額 Amount of tax	
				伸び率 Growth rate	
		億kWh 100 million kWh	%	億円 100 million yen	%
平成18年度	FY2006	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
23	2011	8,870	△ 4.8	3,326	△ 4.8

16 国税徴収
Collection of national tax

(1) 平成23年度における国税の徴収決定済額は、47兆3,565億円(前年47兆2,120億円)で、前年に比べて1,445億円(伸び率0.3%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2011 is 47,356.5 billion yen, which is 144.5 billion yen more (rate of increase: 0.3%) than the previous year (47,212.0 billion yen) (see Table 32).

(第32表) 国税の徴収決定済額
Table 32: Amount determined for collection of national tax

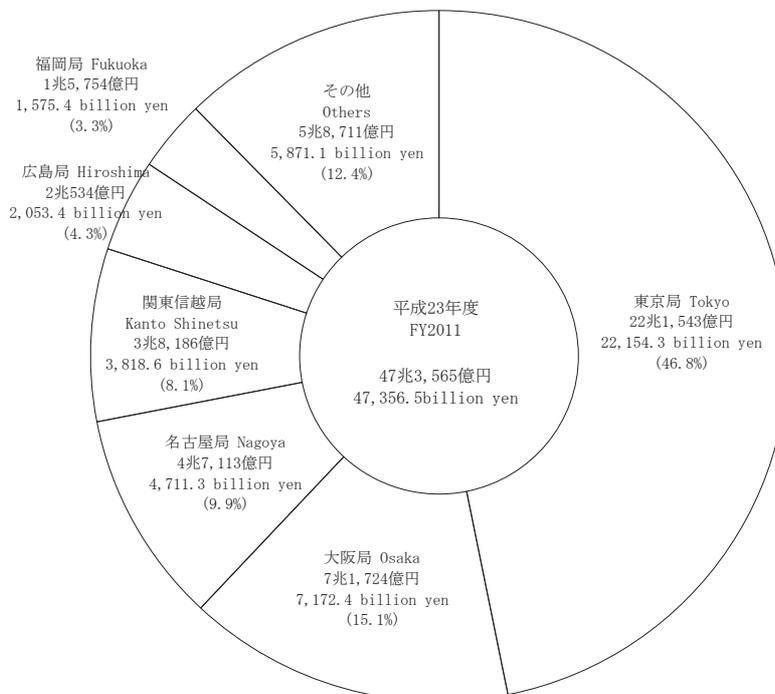
区 分 Type	平成22年度 FY2010	構成比 Component ratio	平成23年度 FY2011	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	128,389	27.2	131,563	27.8	2.5
消費税及地方消費税 Consumption tax and local consumption tax	} 132,483	28.1	} 130,610	27.6	△ 1.4
消費 税 Consumption tax					
法人 税 Corporation tax	103,642	22.0	105,298	22.2	1.6
揮発油税及地方道路税 Gasoline tax and local road tax	} 32,506	6.9	} 31,456	6.6	△ 3.2
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax					
申告所得税 Self-assessment income tax	29,600	6.3	30,300	6.4	2.4
相続 税 Inheritance tax	17,532	3.7	17,603	3.7	0.4
酒 税 Liquor tax	13,270	2.8	12,967	2.7	△ 2.3
そ の 他 Others	14,698	3.1	13,770	2.9	△ 6.3
計 Total	472,120	100.0	473,565	100.0	0.3

(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22兆1,543億円(構成比46.8%)、大阪国税局7兆1,724億円(15.1%)、名古屋国税局4兆7,113億円(9.9%)、関東信越国税局3兆8,186億円(8.1%)となっている(第33図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 22,154.3 billion yen (component ratio: 46.8%); Osaka, 7,172.4 billion yen (15.1%); Nagoya, 4,711.3 billion yen (9.9%); Kanto Shinetsu, 3,818.6 billion yen (8.1%) (see Figure 33).

(第33図) 国税局別の徴収決定済額
Figure 33: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus

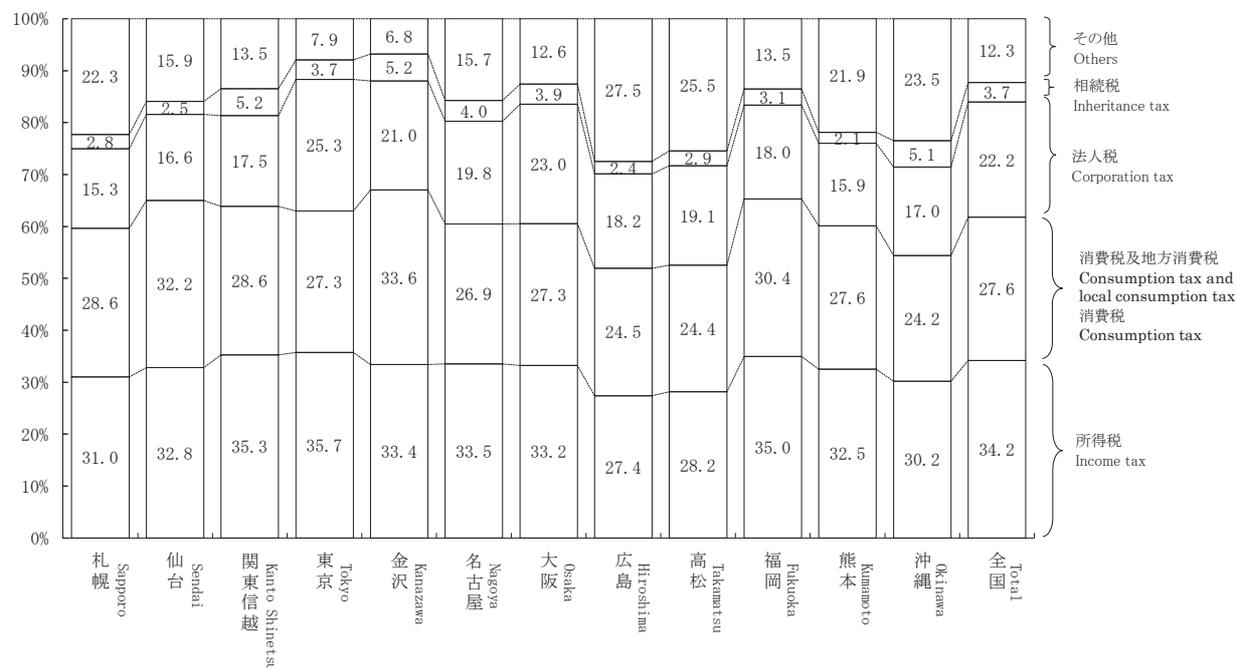


また、国税局別に主要税目の構成をみると、金沢国税局を除き、所得税が最も高い比率となっている（第34図参照）。

A 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 34).

（第34図）国税局別徴収決定済額の構成

Figure 34: Composition of the amount determined for collection of national tax by Regional Taxation Bureaus



17 国税滞納

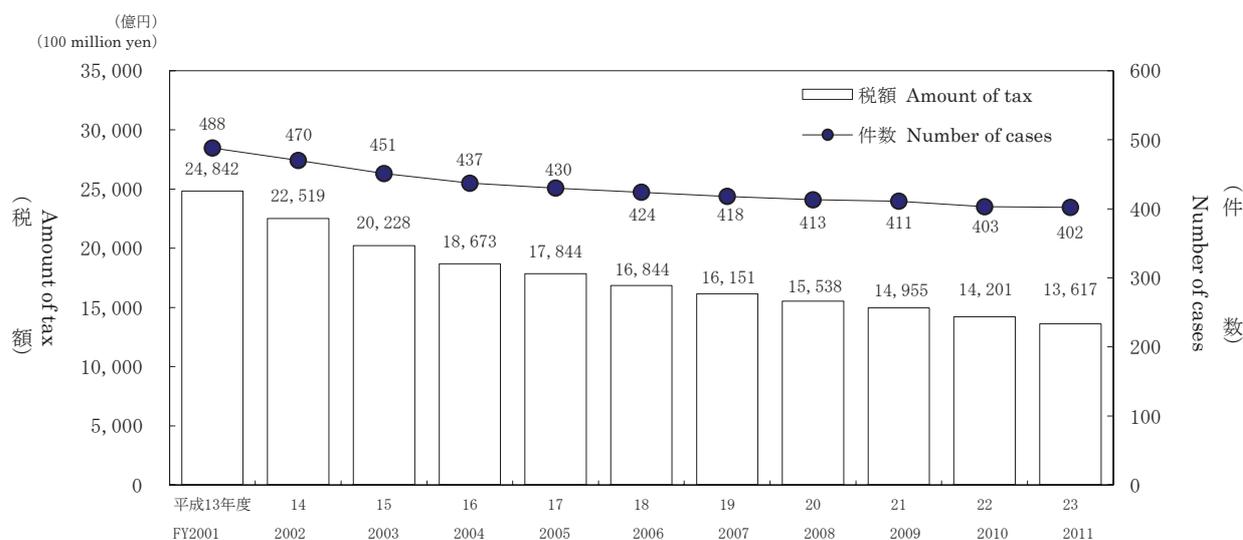
Delinquency of national tax

- (1) 平成23年度末における国税の整理中の滞納は、402.1万件（前年度403.4万件）1兆3,617億円（同1兆4,201億円）であり、前年に比べ件数は1.2万件（伸び率△0.3%）減少しており、税額も584億円（同△4.1%）減少している（第35図参照）。

As of the end of FY 2011, the number of tax delinquencies in processing is 4,021 thousand (for the previous fiscal year, 4,034 thousand) and the amount of arrears is 1,361.7 billion yen (1,420.1 billion yen). Compared to the previous year, they decreased by 12 thousand (rate of increase: -0.3%), and by 58.4 billion yen (-4.1%) respectively (see Figure 35).

（第35図）年度末における整理中の滞納の件数、税額の推移

Figure 35: 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23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4,169億円（前年度4,256億円）、申告所得税3,746億円（同3,815億円）、源泉所得税2,614億円（同2,802億円）の順になっている（第36表参照）。

A breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 416.9 billion yen (for the previous fiscal year 425.6 billion yen); Self-assessment income tax, 374.6 billion yen (381.5 billion yen); withholding income tax, 261.4 billion yen (280.2 billion yen) (see Table 36).

(第36表) 税目別の年度末における整理中の滞納

Table 36: Amount of arrears in processing by tax type

区 分 Type	平成22年度 FY2010		平成23年度 FY2011		
	件 数 Number of cases	税 額 Amount of tax	件 数 Number of cases	税 額 Amount of tax	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	770	2,802	758	2,614	△ 6.7
申告所得税 Self-assessment income tax	1,617	3,815	1,593	3,746	△ 1.8
法人税 Corporation tax	146	1,843	144	1,754	△ 4.8
相続税 Inheritance tax	30	1,452	28	1,306	△ 10.1
消費税 Consumption tax	1,463	4,256	1,492	4,169	△ 2.0
その他 Others	7	33	7	29	△ 12.1
合 計 Total	4,034	14,201	4,021	13,617	△ 4.1

(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23年度中の異議申立の発生件数は3,803件（前年度5,103件）で前年度に比べて1,300件（伸び率△25.5%）減少している。前年度から繰り越された1,386件を含む要処理件数5,189件のうち、処理済件数は4,511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375件（前年度476件）、割合は8.3%（前年度10.0%）となっている（第37表参照）。

The number of the requests for reinvestigation in FY 2011 is 3,803 which is 1,300 less (rate of increase: 25.5%) than the previous fiscal year (5,103).

Out of 5,189 cases necessary to dispose including 1,386 cases carried over from the previous year, 4,511 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 375 (for the previous fiscal year, 476), which accounts for 8.3% (10.0%) of all cases (see Table 37).

(第37表) 異議申立ての状況

Table37: Disposition of requests for reinvestigation

区 分 Type	申立て件数 Number of the requests for reinvestigation		伸び率 Growth rate	処理済件数 Number of already processed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成18年度 FY2006	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	
23 2011	3,803	△ 25.5	4,511	375	8.3	

(2) 平成23年度中の審査請求の発生件数は3,581件（前年度3,084件）で前年度に比べて497件（伸び率16.1%）増加している。前年度から繰り越された2,194件を含む要処理件数5,775件のうち、処理済件数は2,967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404件（前年度479件）、割合は13.6%（同12.9%）となっている（第38表参照）。

The number of the requests for reconsideration in FY 2011 is 3,581, which is 497 more (rate of increase: 16.1%) than the previous year (3,084).

Out of 5,775 cases necessary to dispose including 2,194 cases carried over from the previous year, 2,967 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 404 (for the previous year, 479), which accounts for 13.6% (12.9%) of all cases (see Table 38).

(第38表) 審査請求の状況

Table38: Disposition of requests for reconsideration

区 分 Type	審査請求件数 Number of requests for reconsideration		伸び率 Growth rate	処理済件数 Number of already processed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成18年度 FY2006	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	
23 2011	3,581	16.1	2,967	404	13.6	

- (3) 平成23年度中に国側を被告とした訴訟の発生件数は391件(前年度350件)で、前年度に比べて41件(伸び率11.7%)増加している。訴訟が終結した件数は380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51件(前年度27件)、割合は13.4%(前年度7.6%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2011 was 391 (compared to 350 in the previous year), +41 year-on-year (+11.7% year-on-year).

During the fiscal year, final court decisions were made on 380 cases, of which court decisions partly or fully in favor of plaintiffs were made in 51 cases (compared to 27 cases in the previous year), accounting for 13.4% (up from 7.6% in the previous year) of all cases (see Table 39).

(第39表) 国側を被告とした訴訟状況

Table39: Disposition of litigation cases (government as defendant)

区分 Type	訴訟提起件数 Number of filed	伸び率 Growth rate	訴訟終結件数 Number of processed litigation cases	原告勝訴件数 Number of decisions in favor of plaintiffs	割合 Percentage
平成18年度 FY2006	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
23 2011	391	11.7	380	51	13.4

19 直接国税犯則事件(査察事件)

Direct national tax violation cases (criminal investigation cases)

- (1) 平成23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150件で、そのうち有罪件数は150件(有罪率100.0%)である(第40表参照)。

The number of first trials related to Direct National Tax Crime in FY 2011 is 150, of which the number of conviction cases is 150 (rate of conviction ruling: 100%) (see Table 40).

(第40表) 一審判決数及び有罪件数・率の累年比較

Table 40: 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18年度 FY2006	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
23 2011	150	150	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23年度における査察事件に係る脱税額は192億円で、前年度より56億円(22.6%)減少し、1件あたりの脱税額は102百万円(前年度115百万円)となっている(第42表参照)。

The amount of tax evasion involved in criminal investigation cases in FY 2011 is 19.2 billion yen, which is 5.6 billion yen less (22.6%) than the previous year. Average amount of tax evasion per case prosecuted is 102 million yen (for the previous year, 115 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
平成18年度 FY2006	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
23 2011	192	△ 22.6	102

資料: 査察課調

Source: Criminal Investigation Division