

# 平成24年度統計調査結果の概要

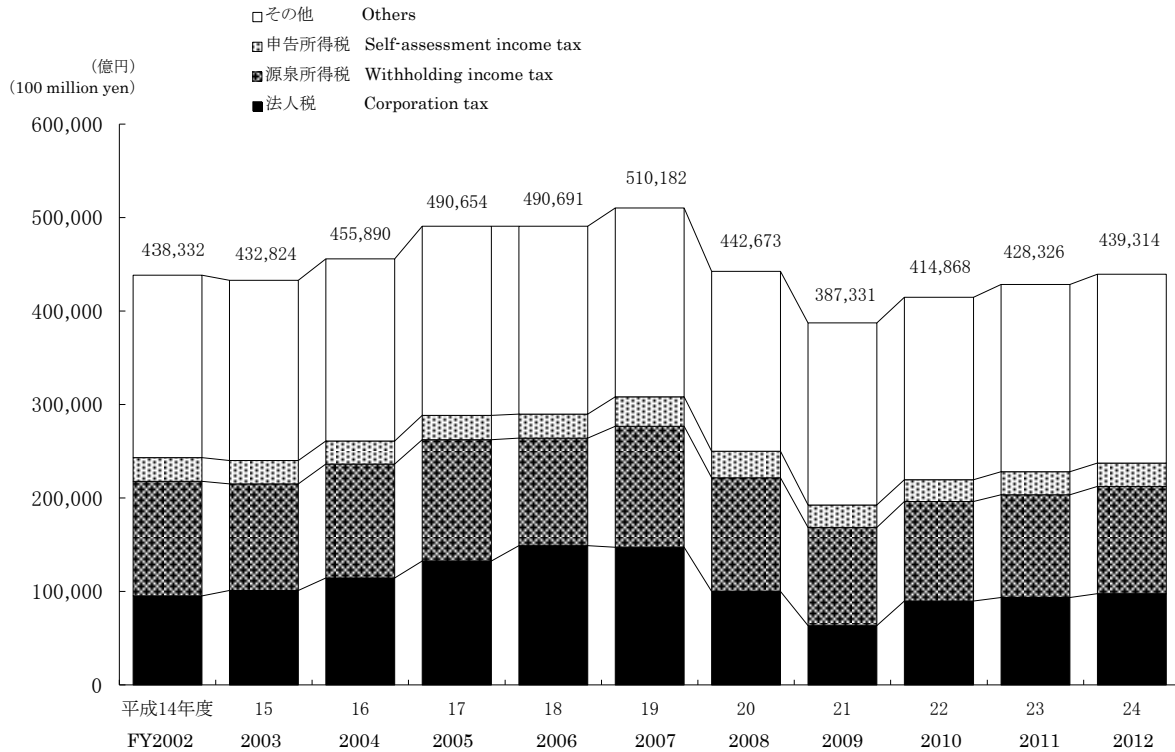
## Outline of Results of Statistical Survey for FY2012

### 1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成24年度における租税及び印紙収入の決算額（一般会計分）は43兆9,314億円（前年42兆8,326億円）で、前年に比べて1兆988億円（伸び率2.6%）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 FY2012 (for general account) is 43,931.4 billion yen (42,832.6 billion yen for the previous year), an increase of 1,098.8 billion yen (rate of increase: 2.6%) 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11兆4,725億円（前年11兆108億円）、法人税9兆7,583億円（同9兆3,514億円）、消費税10兆3,504億円（同10兆1,946億円）、申告所得税2兆5,200億円（同2兆4,654億円）、相続税1兆5,039億円（同1兆4,744億円）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4,617億円（伸び率4.2%）、4,069億円（同4.4%）、1,558億円（同1.5%）、545億円（同2.2%）、296億円（同2.0%）増加している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 11,472.5 billion yen (for the previous year, 11,010.8 billion yen), corporation tax of 9,758.3 billion yen (9,351.4 billion yen), consumption tax 10,350.4 billion yen (10,194.6 billion yen), self-assessment income tax of 2,520.0 billion yen (2,465.4 billion yen), and inheritance tax of 1,503.9 billion yen (1,474.4 billion yen). Compared with the previous year, withholding income tax, corporation tax and consumption tax, self-assessment income tax, inheritance tax increased by 461.7 billion yen (4.2%), and 406.9 billion yen (4.4%), 155.8 billion yen (1.5%), 54.5 billion yen (2.2%), 29.6 billion yen (2.0%) 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

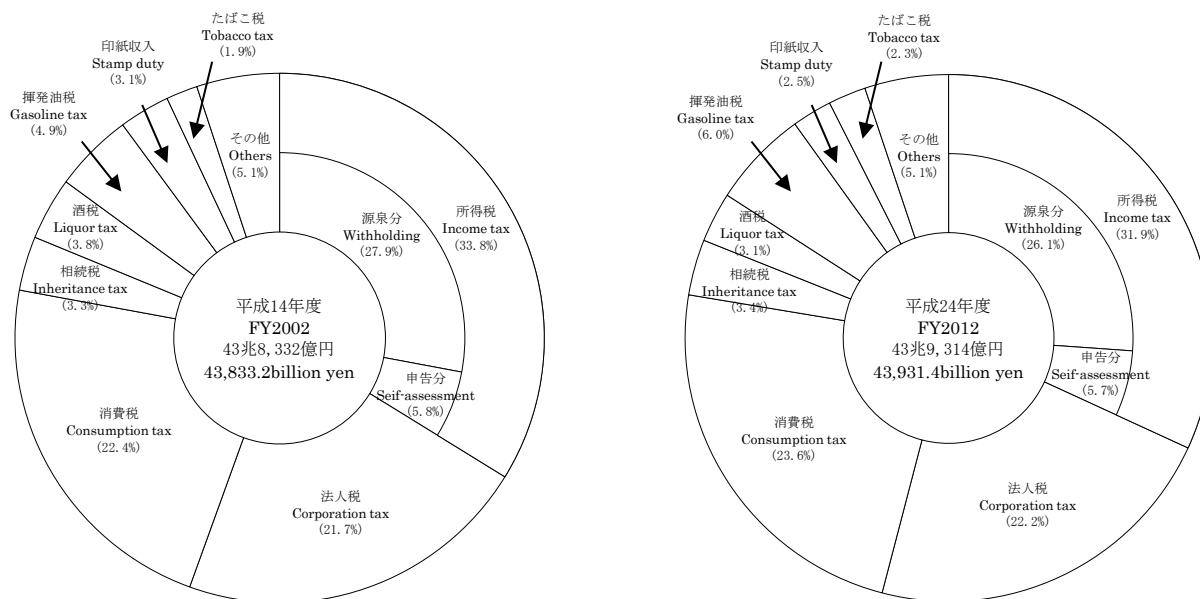
区分 Type	平成23年度 FY2011	構成比 Component ratio	平成24年度 FY2012	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	110,108	25.7	114,725	26.1	4.2
法人税 Corporation tax	93,514	21.8	97,583	22.2	4.4
消費税 Consumption tax	101,946	23.8	103,504	23.6	1.5
申告所得税 Self-assessment income tax	24,654	5.8	25,200	5.7	2.2
相続税 Inheritance tax	14,744	3.4	15,039	3.4	2.0
その他 Others	83,360	19.5	83,262	19.0	△ 0.1
計 Total	428,326	100.0	439,313	100.0	2.6

また、これを税目別の構成比で見ると、源泉所得税26.1%（前年25.7%）、法人税22.2%（同21.8%）、消費税23.6%（同23.8%）、申告所得税5.7%（同5.8%）、相続税3.4%（同3.4%）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 26.1% (for the previous year, 25.7%), corporation tax is 22.2% (21.8%), consumption tax is 23.6% (23.8%), self-assessment income tax is 5.7% (5.8%) and inheritance tax is 3.4% (3.4%) (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

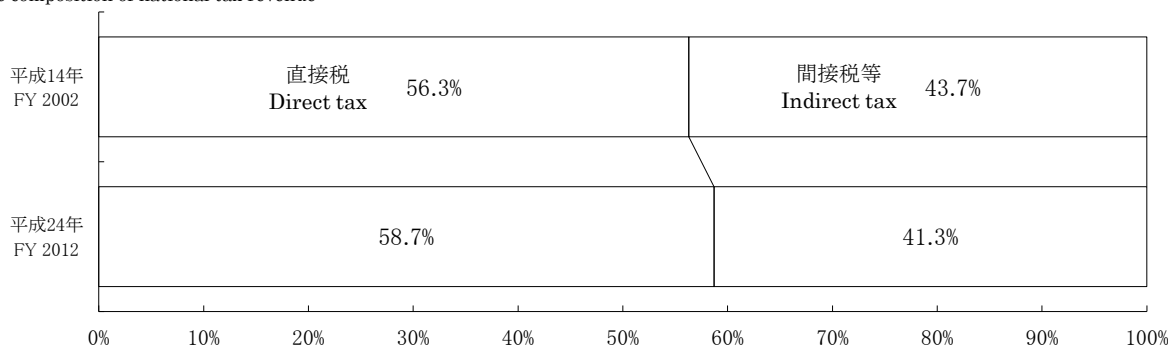


(3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税58.7%（前年57.2%）、間接税等41.3%（同42.8%）で、10年前（平成14年度）に比べて直接税の割合は、2.4ポイント増加している（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 58.7% (for the previous year, 57.2%) and that of indirect tax is 41.3% (42.8%). The percentage of direct tax increased by 2.4 points compared to 10 years before (FY 2002) (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: National tax revenue includes figures related to special account.

## 2 申告所得税

Self-assessment income tax

- (1) 平成24年分所得税の確定申告書を提出した人員等（以下「確定申告者数」という。）は21,495千人で、申告納税額のあった者は6,093千人、還付申告者は12,562千人となっている。

これを所得者別にみると、事業所得者3,789千人、不動産所得者1,556千人、給与所得者9,333千人、雑所得者6,275千人、他の区分に該当しない所得者542千人となっている（第5表参照）。

The number of Income tax self-assessment etc (herein after referred to the number of Income tax self-assessment) in 2012 is 21,495 thousand, the number of taxpayers who have income tax self-assessment 6,093 thousand, the number of filing returns for refund 12,562 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,789 thousand; Real estate income earners, 1,556 thousand; Employment income earners, 9,333 thousand; Miscellaneous income earners, 6,275 thousand; Income earners not otherwise classified, 542 thousand (see Table 5).

（第5表）確定申告者数

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	還付申告をした者	左記以外
		Number of taxpayers who have income tax self-assessment	Number of filing returns for refund	Others
	千人 Thousand	千人 Thousand	千人 Thousand	千人 Thousand
事業所得者 Operating income earners	3,789	1,595	830	1,364
その他所得者 Other income earners	17,706	4,498	11,732	1,476
不動産所得者 Real estate income earners	1,556	1,071	115	370
給与所得者 Employment income earners	9,333	2,316	6,589	428
雑所得者 Miscellaneous income earners	6,275	860	4,766	649
他の区分に該当しない所得者 Income earners not otherwise classified	542	250	261	31
<b>合計</b> <b>Total</b>	<b>21,495</b>	<b>6,093</b>	<b>12,562</b>	<b>2,840</b>

（注）平成25年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2013, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

また、これに対する総所得金額は70兆4,161億円で、申告納税額のあった者は34兆6,945億円、還付申告者は33兆4,834億円、申告納税額は2兆4,056億円、還付税額は9,810億円となっている（第6表参照）。

Gross income is 70,416.1 billion yen, taxpayers filing returns and paying tax is 34,694.5 billion yen, and taxpayers filing returns for refund is 33,483.4 billion yen.

The amounts of self-assessment income tax is 2,405.6 billion yen, and refund is 981.0 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	還付申告をした者	申告納税額 The amounts of self-assessment income tax	還付税額 The amount of refund
		Taxpayers who have income tax self-assessment	Filing returns for 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	89,405	62,361	18,196	5,398	2,415
その他所得者 Other income earners	614,755	284,583	316,640	18,658	7,396
不動産所得者 Real estate income earners	58,386	54,661	1,596	6,298	77
給与所得者 Employment income earners	406,546	156,822	240,782	5,243	5,163
雑所得者 Miscellaneous income earners	92,605	20,899	69,472	498	1,817
他の区分に該当しない所得者 Income earners not otherwise classified	57,219	52,202	4,790	6,619	339
<b>合計</b> <b>Total</b>	<b>704,161</b>	<b>346,945</b>	<b>334,834</b>	<b>24,056</b>	<b>9,810</b>

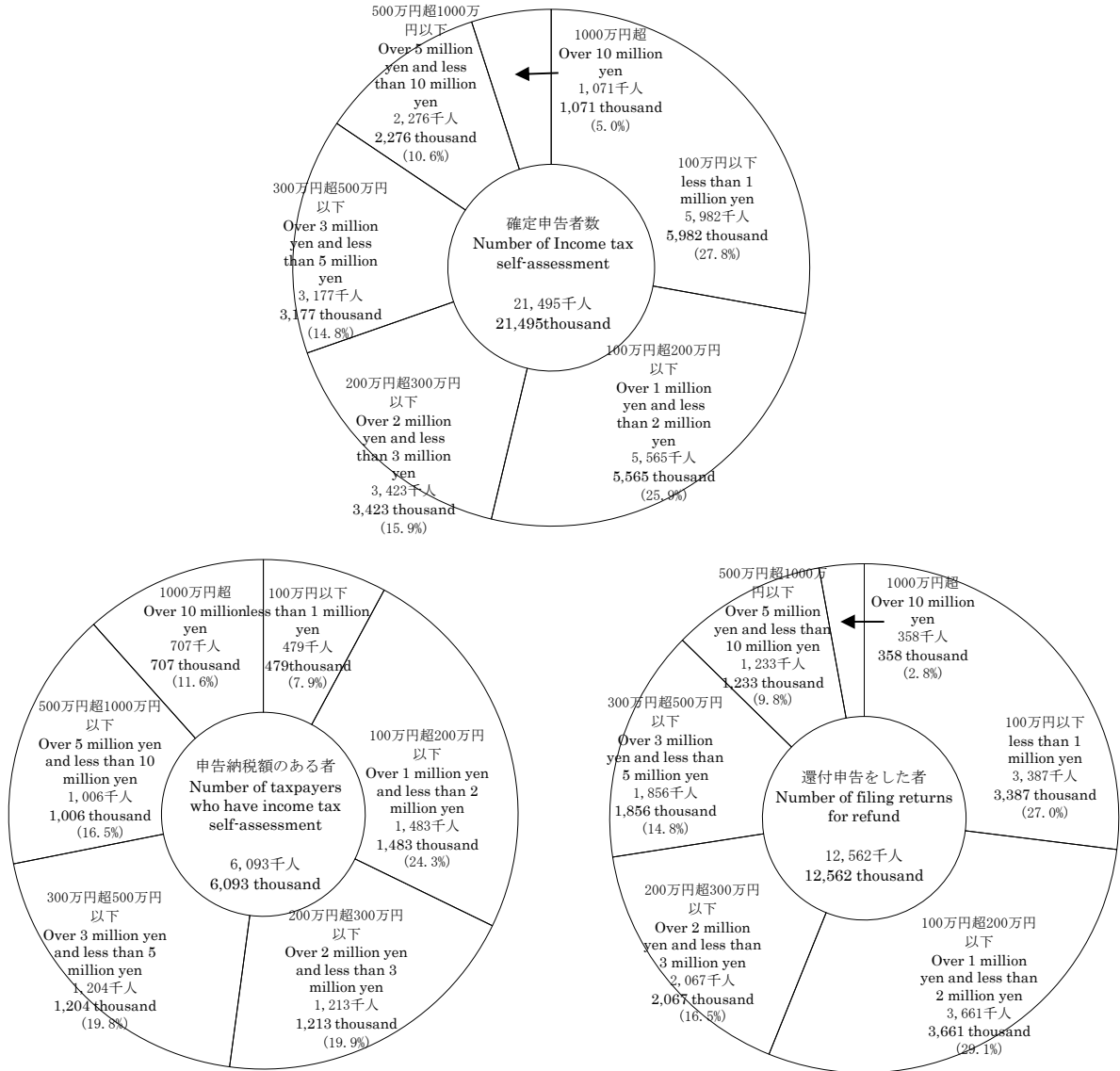
（注）平成25年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2013, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,982千人(構成比27.8%)、100万円超200万円以下の者5,565千人(25.9%)、200万円超300万円以下の者3,423千人(15.9%)、300万円超500万円以下の者3,177千人(14.8%)、500万円超1,000万円以下の者2,276千人(10.6%)、1,000万円超の者1,071千人(5.0%)となっている(第7図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,982 thousand (component rate: 27.8%) for less than 1 million yen; 5,565 thousand (25.9%) for over 1 million yen and less than 2 million yen; 3,423 thousand (15.9%) for over 2 million yen and less than 3 million yen; 3,177 thousand (14.8%) for over 3 million yen and less than 5 million yen; 2,276 thousand (10.6%) for over 5 million yen and less than 10 million yen; and 1,071 thousand (5.0%) 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



(注) 平成25年3月31日までに申告又は処理(更正、決定等)した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2013, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

### 3 源泉所得税

#### Withholding income tax

- (1) 平成24年分の源泉所得税額は、12兆9,430億円(前年12兆8,477億円)で、前年に比べて953億円(伸び率0.7%)増加している。これを所得種類別に前年と比べると、配当所得は1兆8,273億円(前年1兆6,701億円)で1,572億円(伸び率9.4%)、報酬・料金等所得は1兆1,548億円(前年1兆1,511億円)で37億円(伸び率0.3%)、それぞれ増加している。これに対し、給与所得は8兆9,801億円(前年9兆64億円)で263億円(伸び率△0.3%)、利子所得等は4,318億円(前年4,679億円)で361億円(伸び率△7.7%)、それぞれ減少している(第8表参照)。

The amount of withholding income tax in 2012 is 12,943.0 billion yen (for the previous year, 12,847.7 billion yen). It increased by 95.3 billion yen (rate of increase: 0.7%) compared to the previous year.

According to the breakdown by income type, dividend income increased 157.2 billion yen from 1,670.1 to 1,827.3 billion yen (9.4%); remuneration, fee, etc. increased 3.7 billion yen from 1,151.1 to 1,154.8 billion yen (0.3%); employment income decreased 26.3 billion yen from 9,006.4 to 8,980.1 billion yen (-0.3%); interest income, etc. decreased 36.1 billion yen from 467.9 to 431.8 billion yen (-7.7%) (see Table 8).

(第8表) 源泉徴収税額

Table 8: Amounts of withholding income tax

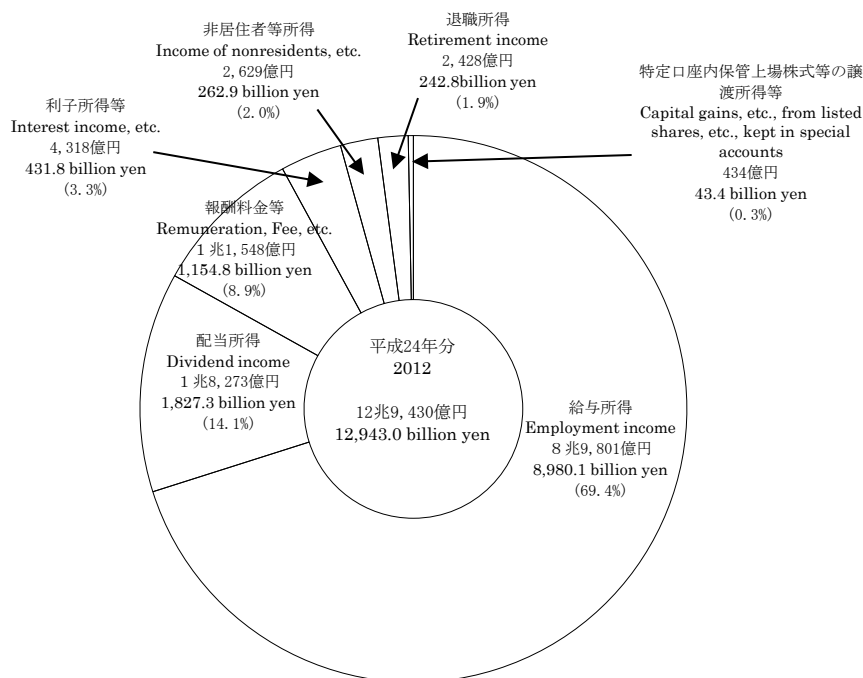
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率
							伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成19年分 2007	98,702	24,458	11,959	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
24 2012	89,801	18,273	11,548	4,318	5,490	129,430	0.7

また、種類別に構成比を見ると、給与所得69.4%(前年70.1%)、配当所得14.1%(同13.0%)、報酬・料金等所得8.9%(同9.0%)、利子所得等3.3%(同3.6%)となっている(第9図参照)。

The component ratio of each income type is as follows: employment income, 69.4% (for the previous year, 70.1%); dividend income, 14.1% (13.0%); remuneration, fee, etc., 8.9% (9.0%); interest income, etc., 3.3% (3.6%) (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3,561千件(前年3,584千件)、報酬・料金等所得2,827千件(同2,849千件)、配当所得129千件(同127千件)となっている(第10表参照)。

The number of withholding agents is 3,561 thousand (3,584 thousand) for employment income, 2,827 thousand (2,849 thousand) for remuneration, fee, etc., and 129 thousand (127 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19年分 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
24 2012	3,561	2,827	129	79

(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24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45,556千人(前年45,657千人)で、その平均給与は男性5,020千円(同5,038千円)、女性2,678千円(同2,679千円)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 2012, the number of employment income earners who worked through a year was 45,556 thousand (for the previous year, 45,657 thousand), and the average pay was 5,020 thousand (for the previous year, 5,038 thousand yen) for men, and 2,678 thousand yen (2,679 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		
		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19年分 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
23 2011	45,657	0.3	5,038	2,679	4,090
24 2012	45,556	△0.2	5,020	2,678	4,080

(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45,556千人のうち、源泉徴収により所得税を納税している者は38,375千人となっている。税額は7兆2,977億円であり、納税者の給与総額に対する税額の割合は4.24%となっている（第12表参照）。

Among 45,556 thousand employment income earners, the number of those who paid withholding income tax was 38,375 thousand. The amount of tax is 7,297.7 billion yen which stands for 4.24% 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	
									千人 Thousand
平成19年分	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
24	2012	45,556	38,375	84.2	1,858,508	1,721,294	72,977	3.93	4.24

(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298万5,176社（前年297万6,513社）となっている。

また所得金額は44兆8,493億円（同36兆8,086億円）で、これに対する税額は9兆8,884億円（同9兆3,957億円）となっている（第13表参照）。

The number of corporations is 2,985,176 (for the previous year, 2,976,513). The amount of income is 44,849.3 billion yen (36,808.6 billion yen in the previous year), and the amount of tax is 9,888.4 billion yen (9,395.7)(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	伸び率 Growth rate	
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%	
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
24	2012	2,985,176	0.3	448,493	21.8	98,884	5.2

(注) 1 各年度とも、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。

2 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。

3 法人数は法人課税課調

Notes: 1 For each year, the number of corporations as of June 30 of the following year, and income and tax amount of the corporation whose administrative business year ended between April 1 of the year and March 31 of the following year are described.

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

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

法人数298万5,176社のうち、内国法人は297万9,666社（前年297万1,035社）で、これを種類別にみると、普通法人287万3,203社（同286万5,264社）、協同組合等4万4,704社（同4万5,227社）、公益法人等4万8,622社（同4万7,585社）となっている（第14表参照）。

Among 2,985,176 corporations, domestic corporations amount to 2,979,666 (for the previous year, 2,971,035) which includes 2,873,203 (2,865,264) ordinary corporations, 44,704 (45,227) cooperative associations, etc., and 48,622 (47,585) 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.
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
24	2012	2,979,666	2,873,203	44,704	48,622	13,137

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

- (2) 平成24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253万5,272社（前年257万8,593社）となっている。平成24年度分の法人253万5,272社から、連結子法人（9,288社）を除いた252万5,984社のうち、欠損法人は177万6,253社（前年185万9,012社）で、その割合（欠損法人割合）は70.3%となっている（第15表参照）。

According to the results of the 2012 Corporation Sample Survey, the number of operating domestic ordinary corporations was 2,535,272(2,578,593 in the previous year). 1,776,253 corporations out of 2,525,984 which is the total 2,535,272 corporations in 2012 minus 9,288 consolidated subsidiaries, are in deficit (1,859,012 in the previous year). The percentage of corporations in deficit is 70.3%(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
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
24	2012	2,525,984	749,731	1,776,253	70.3

(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1,386兆1,038億円（前年1,275兆6,237億円）で、このうち、利益計上法人についてみると、営業収入金額は1,018兆1,159億円（前年767兆968億円）、所得金額は40兆7,636億円（同33兆9,403億円）、営業収入金額に対する所得金額の割合（所得率）は4.0%となっている（第16表参照）。

The amount of operating revenue is 1,386,103.8 billion yen (1,275,623.7 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 1,018,115.9 billion yen in the previous year, and the amount of income is 40,763.6 billion yen (33,940.3 billion yen in the previous year). The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.0% (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
24 2012	13,861,038	8.7	10,181,159	32.7	407,636	20.1	4.0

## 5 相続税

### Inheritance tax

- (1) 平成24年分の相続人数は14万7,920人（前年14万6,270人）、被相続人は5万2,572人（同5万1,559人）で、前年に比べて相続人は1,650人（伸び率1.1%）増加し、被相続人は1,013人（同2.0%）増加している。

また、相続税の課税価格は10兆7,718億円（前年10兆7,468億円）、納付税額は1兆2,446億円（同1兆2,516億円）で、前年に比べて課税価格は250億円（伸び率0.2%）増加、納付税額は71億円（同△0.6%）減少している（第17表参照）。

For 2012, the number of heirs is 147,920, which is 1,650 more (rate of increase: 1.1%) than the previous year (146,270) and the number of ancestors is 52,572, which is 1,013 more (rate of increase: 2.0%) than the previous year (51,559).

The taxable amount of inheritance tax is 10,771.8 billion yen, which is 25.0 billion yen more (rate of increase: 0.2%) than the previous year (10,746.8 billion yen) and the amount of tax payment is 1,244.6 billion yen, which is 7.1 billion yen less (rate of increase: -0.6%) than the previous year (1,251.6 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

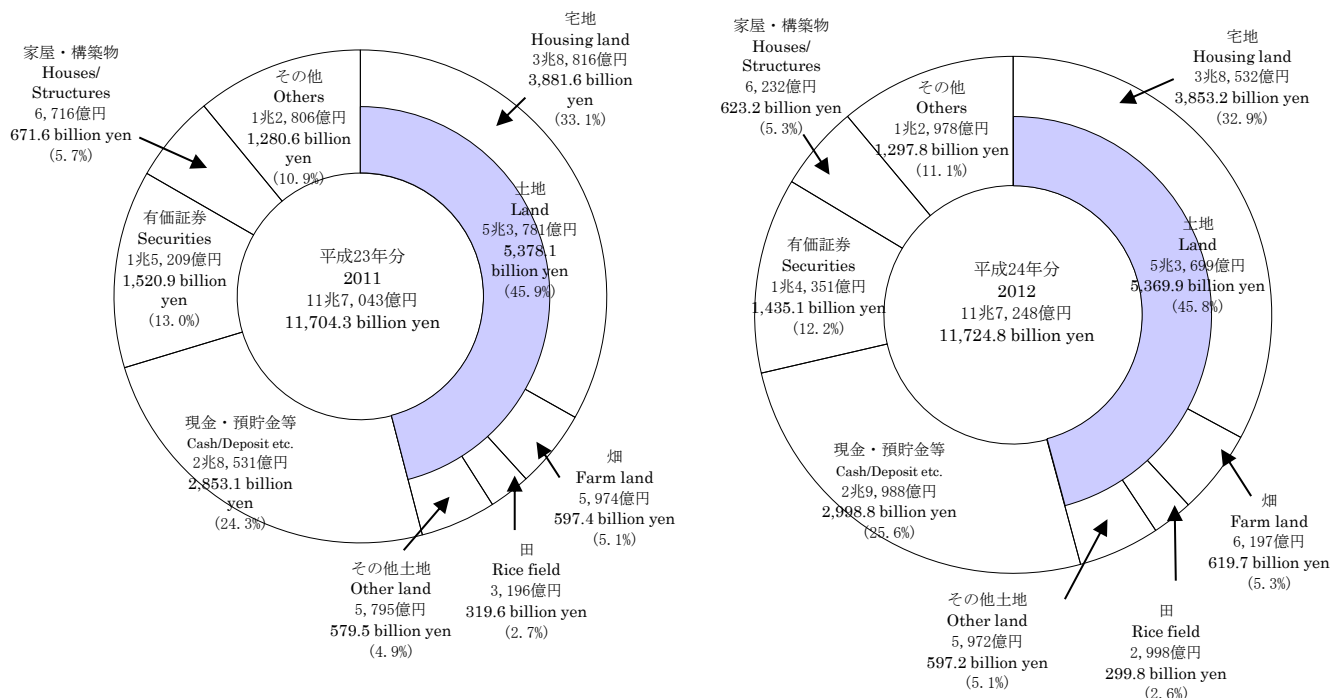
区分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors	
	人 Person	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	人 Person	伸び率 Growth rate
平成19年分 2007	137,957	2.4	106,557	2.4	12,666	3.5	46,820	3.6
20 2008	139,695	1.3	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
24 2012	147,920	1.1	107,718	0.2	12,446	△ 0.6	52,572	2.0

(2) 相続税の取得財産価額を種類別に見ると、土地5兆3,699億円(構成比45.8%)、現金・預貯金等2兆9,988億円(同25.6%)、有価証券1兆4,351億円(同12.2%)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, 5,369.9 billion yen (component ratio: 45.8%); cash, deposit, etc., 2,998.8 billion yen (25.6%); securities, 1,435.1 billion yen (12.2%) (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24年中に贈与を受けた者は35万5,924人(前年34万243人)で、前年に比べて1万5,681人(伸び率4.6%)増加している。また、贈与税の取得財産価額は1兆5,798億円(前年1兆6,248億円)、納付税額は1,288億円(同1,362億円)で、前年に比べて取得財産価額は451億円(伸び率△2.8%)減少、納付税額は74億円(同△5.5%)減少している(第19表参照)。

The number of persons who received gifts during 2012 is 355,924, which is 15,681 more (rate of increase: 4.6%) than the previous year (340,243). The amount of values of properties acquired as gift is 1,579.8 billion yen, which is 45.1 billion yen less (rate of increase: -2.8%) than the previous year (1,624.8 billion yen) and the amount of tax payment is 128.8 billion yen, which is 7.4 billion yen less (rate of increase: -5.5%) than the previous year (136.2 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19年分	人 Person	%	億円 100 million yen	%	億円 100 million yen	%
2007	358,832	△ 3.0	20,538	1.2	1,074	△ 9.3
2008	325,060	△ 9.4	17,581	△ 14.4	1,039	△ 3.2
2009	310,944	△ 4.3	16,299	△ 7.3	1,018	△ 2.1
2010	310,324	△ 0.2	15,291	△ 6.2	1,292	26.9
2011	340,243	9.6	16,248	6.3	1,362	5.4
2012	355,924	4.6	15,798	△ 2.8	1,288	△ 5.5

(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2,876億円(構成比27.9%)、現金預貯金等4,080億円(同39.6%)、有価証券2,251億円(同21.9%)、相続時精算課税分は土地2,319億円(同42.3%)、現金預貯金等1,969億円(同35.9%)、有価証券736億円(同13.4%)となっている(第20図参照)。

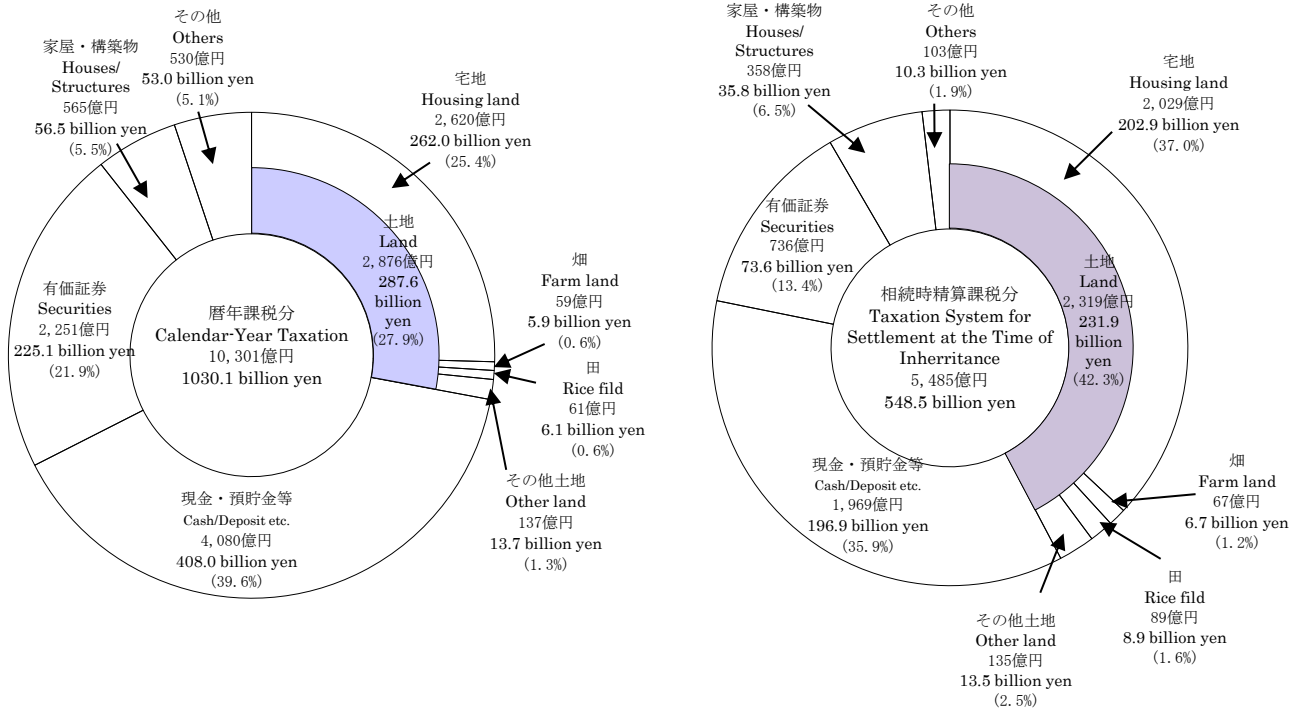
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 287.6 billion yen (component ratio: 27.9%); cash, deposit, etc., 408.0 billion yen (39.6%); securities, 225.1 billion yen (21.9%) .

Taxation System for Settlement at the Time of Inheritance: land, 231.9 billion yen (component ratio: 42.3%); cash/deposit, etc., 196.9 billion yen (35.9%); securities, 73.6 billion yen (13.4%)(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24年度分の消費税の納税申告件数は2,986千件（前年3,066千件）、納税申告額は9兆3,135億円（同9兆3,039億円）となっている。一方、還付申告件数は138千件（同143千件）、還付税額は1兆9,181億円（同2兆190億円）となっている。また、平成25年3月末現在の消費税の課税事業者届出件数は3,173千件（同3,197千件）、課税事業者選択届出件数は81千件（同80千件）、新設法人に該当する旨の届出件数は13千件（同13千件）となっている（第21表参照）。

The number of tax returns of consumption tax for FY 2012 is 2,986 thousand (for the previous year, 3,066 thousand) and the amount of declared tax is 9,313.5 billion yen (9,303.9 billion yen).

The number of refund returns is 138 thousand (143 thousand), and the amount of refund tax is 1,918.1 billion yen (2,019.0 billion yen).

As of March 31 in 2013, the number of notifications of taxable enterprises status for Consumption tax is 3,173 thousand (3,197 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 81 thousand (80 thousand), and the number of notifications of being qualified for a newly established corporation is 13 thousand (13 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	千件 Thousand	千件 Thousand
平成19年度 FY2007	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
24 2012	2,986	93,135	138	19,181	3,173	81	13

（注）処理事績を含む。

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

## 8 酒 税

### Liquor tax

- (1) 平成24年度における酒税の税額は1兆2,710億円（前年1兆2,939億円）で、前年に比べて229億円（伸び率△1.8%）減少している。また、販売（消費）数量は854万kl（前年850万kl）で、前年に比べて4万kl（伸び率0.4%）増加している（第22表参照）。

The amount of liquor tax for FY 2012 is 1,271.0 billion yen, which is 22.9 billion yen less (rate of increase: -1.8%) than the previous year (1,293.9 billion yen).

The volume of sales (consumption) is 8538 thousand kl, which is 36 thousand kl more (rate of increase: 0.4%) than the previous year (8,501 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		販売数量 (消 費)	
	Amount of tax	伸び率 Growth rate	Volume of sales (consumption)	伸び率 Growth rate
	億円 100 million yen	%	Kl	%
平成19年度 FY2007	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
24 2012	12,710	△ 1.8	8,537,587	0.4

(2) 税額を品目等別に前年と比べると、リキュールは1,493億円から1,548億円（構成比12.2%）へと54億円（伸び率3.6%）、ウイスキー及びブランデーは314億円から320億円（構成比2.5%）へと6億円（伸び率1.8%）増加している。

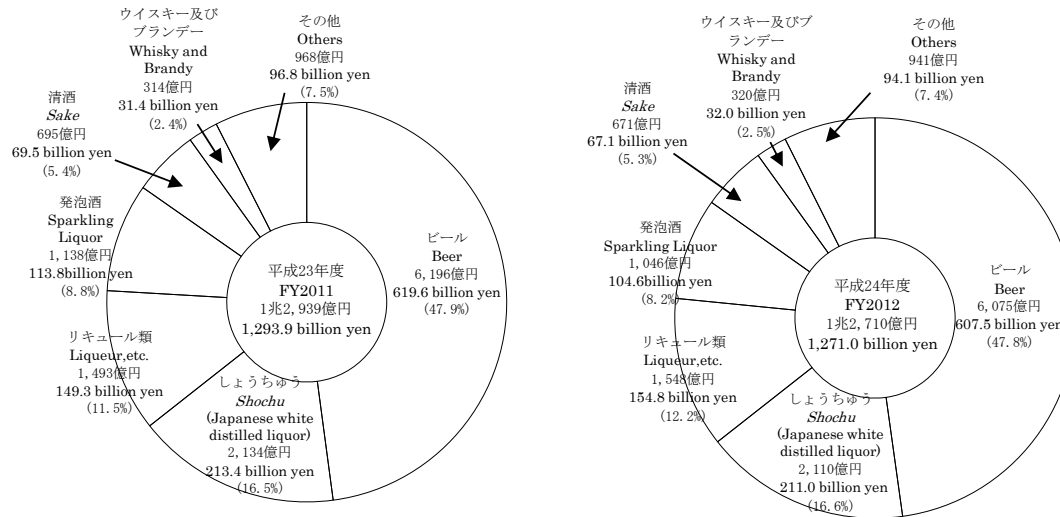
これに対し、ビールは6,196億円から6,075億円（構成比47.8%）へと121億円（伸び率△2.0%）、しょうちゅうは2,134億円から2,110億円（構成比16.6%）へと24億円（伸び率△1.1%）、発泡酒は1,138億円から1,046億円（構成比8.2%）へと92億円（伸び率△8.1%）、清酒は695億円から671億円（構成比5.3%）へと24億円（伸び率△3.5%）それぞれ減少している（第23図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: liquor increased by 5.4 billion yen (rate of increase: 3.6%) from 149.3 billion yen to 154.8 billion yen (component ratio: 12.2%); Whisky and Brandy increased by 0.6 billion yen (rate of increase: 1.8%) from 31.4 billion yen to 32.0 billion yen (component ratio: 2.5%).

Beer decreased by 12.1 billion yen (rate of increase: -2.0%) from 619.6 billion yen to 607.5 billion yen (component ratio: 47.8%); *Shochu* (Japanese white distilled liquor) decreased by 2.4 billion yen (rate of increase: -1.1%) from 213.4 billion yen to 211.0 billion yen (component ratio: 16.6%); Sparkling liquor decreased by 9.2 billion yen (rate of increase: -8.1%) from 113.8 billion yen to 104.6 billion yen (component ratio: 8.2%); Sake decreased by 2.4 billion yen (rate of increase: -3.5%) from 69.5 billion yen to 67.1 billion yen (component ratio: 5.3%)(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187万klから197万kl（構成比23.1%）へと10万kl（伸び率5.5%）、ウイスキー及びブランデーは10万klから11万kl（構成比1.2%）へと1万kl（伸び率2.0%）増加している。

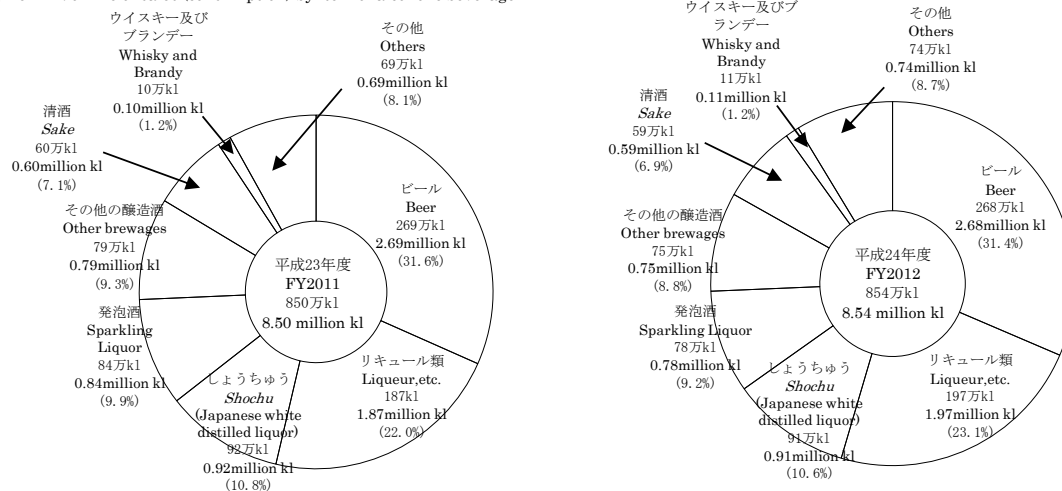
これに対し、ビールは269万klから268万kl（構成比31.4%）へと1万kl（伸び率△0.2%）、発泡酒は84万klから78万kl（構成比9.2%）へと6万kl（伸び率△6.8%）、しょうちゅうは92万klから91万kl（構成比10.6%）へと1万kl（伸び率△1.0%）その他の醸造酒は79万klから75万kl（構成比8.8%）へと4万kl（伸び率△4.9%）、清酒は60万klから59万kl（構成比6.9%）へと1万kl（伸び率△1.4%）減少している（第24図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Liqueur, etc. increased by 0.1 million kl (rate of increase: 5.5%) from 1.87 million kl to 1.97 million kl (component ratio: 23.1%); Whisky and Brandy increased by 0.01 million kl (rate of increase: 2.0%) from 0.10 million kl to 0.11 million kl (component ratio: 1.2%).

Beer decreased by 0.01 million kl (rate of increase: -0.2%) from 2.69 million kl to 2.68 million kl (component ratio: 31.4%); Sparkling liquor decreased by 0.06 million kl (rate of increase: -6.8%) from 0.84 million kl to 0.78 million kl (component ratio: 9.2%); *Shochu* decreased by 0.01 million kl (rate of increase: -1.0%) from 0.92 million kl to 0.91 million kl (component ratio: 10.6%); Other brewed liquors decreased by 0.04 million kl (rate of increase: -4.9%) from 0.79 million kl to 0.75 million kl (component ratio: 8.8%); Sake decreased by 0.01 million kl (rate of increase: -1.4%) from 0.60 million kl to 0.59 million kl (component ratio: 6.9%)(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24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、1,169億本(前年1,098億本)、税額は6,902億円(同6,504億円)で、前年に比べて課税数量で72億本(伸び率6.6%)、税額で398億円(同6.1%)増加している(第25表参照)。

The taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2012 is 116.9 billion pieces, which is 7.2 billion pieces more (rate of increase:6.6%) than the previous year (109.8 billion pieces).

And the amount of tax is 690.2 billion yen, which is 39.8 billion yen more (6.1%) than the previous year (650.4 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		
			伸び率 Growth rate	伸び率 Growth rate	
		億本 100 million pieces	%	億円 100 million yen	%
平成19年度	FY2007	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
24	2012	1,169	6.6	6,902	6.1

## 10 揮発油税及び地方揮発油税

### Gasoline tax and local gasoline tax

平成24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、53,283千kl(前年54,145千kl)、税額は2兆8,620億円(同2兆9,084億円)で、前年に比べて課税数量で863千kl(伸び率△1.6%)減少し、税額で464億円(同△1.6%)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 2012 is 53,283 thousand kl (for the previous year, 54,145 thousand kl), which is 863 thousand kl less (rate of increase -1.6%) than the previous year. And the amount of tax is 2,862.0 billion yen, which is 46.4 billion yen less (-1.6%) than previous year (2,908.4 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 volume	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand KL	%	億円 100 million yen	%
平成19年度	FY2007	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
24	2012	53,283	△ 1.6	28,620	△ 1.6

## 11 航空機燃料税

### Aviation fuel tax

平成24年度における航空機燃料税の課税数量は4,700千kl(前年4,445千kl)、税額は741億円(同726億円)で、前年に比べて課税数量で255千kl(伸び率5.7%)、税額で15億円(同2.1%)増加している(第27表参照)。

The taxable volume of aviation fuel tax in FY 2012 is 4,700 thousand kl, which is 255 thousand kl more (rate of increase:5.7%) than the previous year (4,445 thousand kl). And the amount of tax is 74.1 billion yen, which is 1.5 billion yen more (2.1%) than the previous year (72.6 billion yen)(see Table 27).

(第27表) 航空機燃料税の課税数量、税額

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

区分 Type		課税数量 Taxable volume	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand KL	%	億円 100 million yen	%
平成19年度	FY2007	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
24	2012	4,700	5.7	741	2.1

## 12 石油ガス税

### Liquefied petroleum gas tax

平成24年度における石油ガス税の課税数量は1,231千t（前年1,295千t）、税額は215億円（同226億円）で、前年に比べて課税数量で64千t（伸び率△5.0%）、税額で10億円（同△4.6%）減少している（第28表参照）。

The taxable volume of Liquefied petroleum gas tax in FY 2012 is 1,231 thousand ton, which is 64 thousand ton less (rate of increase:-5.0%) than the previous year (1,295 thousand ton). And the amount of tax is 21.5 billion yen, which is 1.0 billion yen less (-4.6%) than the previous year (22.6 billion yen) (see Table 28).

(第28表) 石油ガス税の課税数量、税額

Table 28: Taxable volume of Liquefied petroleum gas tax

区分 Type		課税数量 Taxable volume	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千 t Thousand ton	%	億円 100 million yen	%
平成19年度	FY2007	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
24	2012	1,231	△ 5.0	215	△ 4.6

## 13 石油石炭税

### Petroleum and coal tax

平成24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779千kl（前年845千kl）、ガス状炭化水素分が3,406千t（同3,180千t）、石炭分が1,849千t（同1,825千t）で、前年に比べて原油分は67千kl（伸び率△7.9%）減少し、ガス状炭化水素分は225千t（同7.1%）増加し、石炭分は24千t（同1.3%）増加している。税額は原油分が16.7億円（前年17.3億円）、ガス状炭化水素分が40.7億円（同34.6億円）、石炭分が14.5億円（同12.8億円）で、前年に比べて原油分は0.6億円（伸び率△3.2%）減少し、ガス状炭化水素分は6.1億円（同17.5%）増加し、石炭分は1.8億円（同13.9%）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 2012 is as follows: crude oil decreased by 67 thousand kiloliter (rate of increase of -7.9%) from 845 thousand kiloliter in the previous year to 779 thousand kl; gaseous hydrocarbons decreased by 225 thousand tons (7.1%) from 3,180 thousand tons in the previous year to 3,406 thousand tons; coal increased by 24 thousand tons (1.3%) from 1,825 thousand tons in the previous year to 1,849 thousand tons. The tax amounts are as follows: crude oil decreased by 0.06 billion yen (rate of increase -3.2%) from 1.73 billion yen in the previous year to 1.67 billion yen; gaseous hydrocarbons decreased by 0.61 billion yen (17.5%) from 3.46 billion yen in the previous year to 4.07 billion yen; coal increased by 0.18 billion yen (13.9%) from 1.28 billion yen in the previous year to 1.45 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	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand KL	%	億円 100 million yen	%
原油 crude oil					
平成19年度	FY2007	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
24	2012	779	△ 7.9	16.7	△ 3.2
ガス状炭化水素 gaseous hydrocarbons					
平成19年度	FY2007	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
24	2012	3,406	7.1	40.7	17.5
石炭 coal					
平成19年度	FY2007	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
24	2012	1,849	1.3	14.5	13.9

## 14 印紙税

### Stamp tax

平成24年度における印紙税（現金納付分）の税額は1,896億円（前年1,916億円）、納税人員は165千人（同166千人）で、前年に比べて税額で19億円（伸び率△1.0%）、納税人員で1.1千人（同△0.7%）減少している（第30表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2012 is 189.6 billion yen, which is 1.9 billion yen less (rate of increase: -1.0%) than the previous year (191.6 billion yen).

The number of taxpayers decreased by 11 thousand from the previous year (166 thousand) to 165 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		納税人員	
		Amount of tax	伸び率 Growth rate	Number of taxpayers	伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成19年度	FY2007	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
24	2012	1,896	△ 1.0	165	△ 0.7

## 15 電源開発促進税

### Promotion of power-resources development tax

平成24年度における電源開発促進税の課税電力量は8,800億kWh（前年8,870億kWh）、税額は3,300億円（同3,326億円）で、前年に比べて課税電力量で70億kWh（伸び率△0.8%）、税額で26億円（同△0.8%）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 2012 is 880.0 billion kWh, which is 7.0 billion kWh less (rate of increase:-0.8%) than the previous year (887.0 billion kWh).

And the amount of tax is 330.0 billion yen, which is 2.6 billion yen less (-0.8%) than the previous year (332.6 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		税 額	
		Taxable volume of electricity sold	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		億kWh 100 million kWh	%	億円 100 million yen	%
平成19年度	FY2007	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
24	2012	8,800	△ 0.8	3,300	△ 0.8



16 国税徴収  
Collection of national tax

(1) 平成24年度における国税の徴収決定済額は、48兆8,608億円(前年47兆3,565億円)で、前年に比べて1兆5,042億円(伸び率3.2%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2012 is 48,860.8 billion yen, which is 1,504.2 billion yen more (rate of increase: 3.2%) than the previous year (47,356.5 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

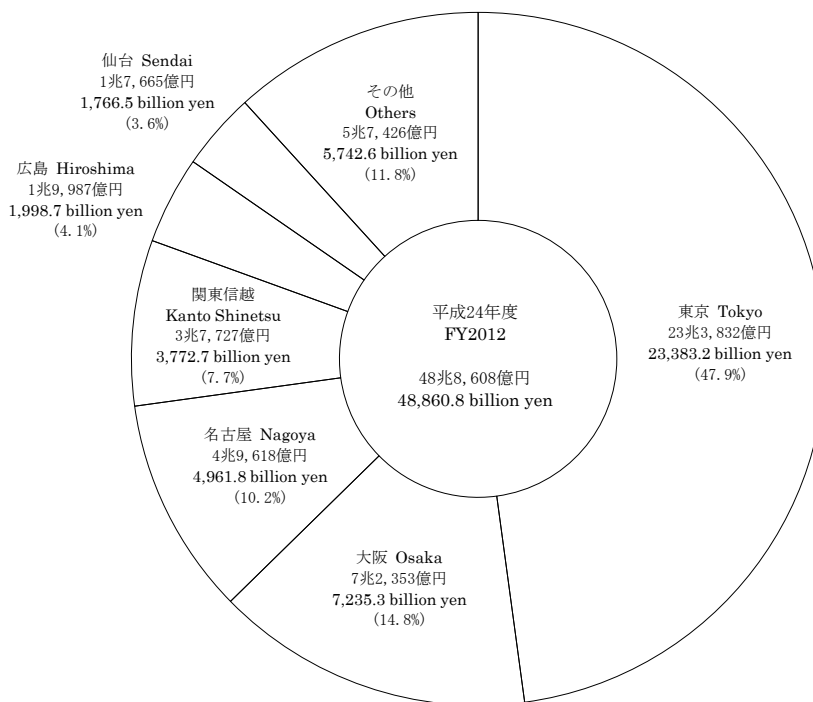
区 分 Type	平成23年度 FY2011	構成比 Component ratio	平成24年度 FY2012	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	131,563	27.8	135,382	27.7	2.9
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	-	-			
消費税及地方消費税 Consumption tax and local consumption tax	130,610	27.6	130,295	26.7	△ 0.2
消費税 Consumption tax					
法人税 Corporation tax	105,298	22.2	110,410	22.6	4.9
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	31,456	6.6	30,988	6.3	△ 1.5
揮発油税及地方道路税 Gasoline tax and local road tax					
申告所得税 Self-assessment income tax	30,300	6.4	30,466	6.2	0.5
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	-	-			
相続税 Inheritance tax	17,603	3.7	17,541	3.6	△ 0.4
酒の税 Liquor tax	12,967	2.7	12,729	2.6	△ 1.8
その他 Others	13,770	2.9	20,797	4.3	51.0
合 計 Grand Total	473,565	100.0	488,608	100.0	3.2

(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23兆3,832億円(構成比47.9%)、大阪国税局7兆2,353億円(14.8%)、名古屋国税局4兆9,618億円(10.2%)、関東信越国税局3兆7,727億円(7.7%)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, 23,383.2 billion yen (component ratio: 47.9%); Osaka, 7,235.3 billion yen (14.8%); Nagoya, 4,961.8 billion yen (10.2%); Kanto Shinetsu, 3,772.7 billion yen (7.7%)(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

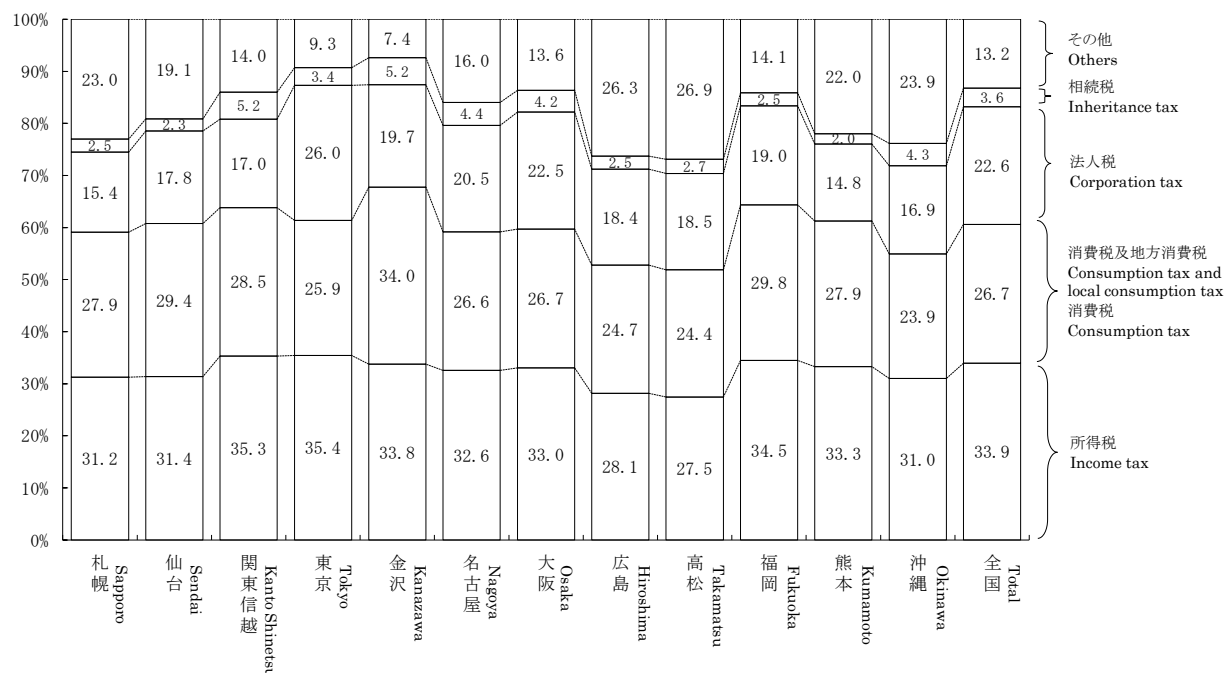


また、国税局別に主要税目の構成をみると、金沢国税局を除き、所得税が最も高い比率となっている（第34図参照）。

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

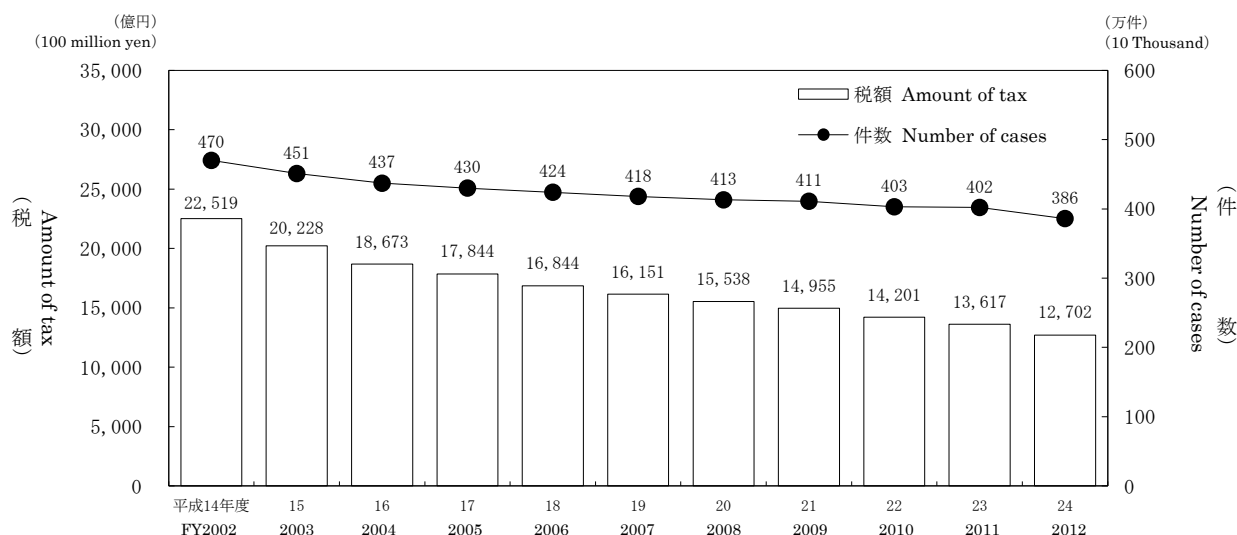
Delinquency of national tax

- (1) 平成24年度末における国税の整理中の滞納は、385.7万件（前年度402.1万件）1兆2,702億円（同1兆3,617億円）であり、前年に比べ件数は16.5万件（伸び率△4.1%）減少しており、税額も916億円（同△6.7%）減少している（第35図参照）。

As of the end of FY 2012, the number of tax delinquencies in processing is 3,857 thousand (for the previous fiscal year, 4,021 thousand) and the amount of arrears is 1,270.2 billion yen (1,361.7 billion yen). Compared to the previous year, they decreased by 165 thousand (rate of increase: -4.1%), and by 91.6 billion yen (-6.7%) 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24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3,960億円（前年度4,169億円）、申告所得税3,520億円（同3,746億円）、源泉所得税2,402億円（同2,614億円）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, 396.0 billion yen (for the previous fiscal year 416.9 billion yen); Self-assessment income tax, 352.0 billion yen (374.6 billion yen); withholding income tax, 240.2 billion yen (261.4 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23年度 FY2011		平成24年度 FY2012		
	件 数	税 額	件 数	税 額	税額の伸び率
	Number of cases	Tax of amount	Number of cases	Tax of amount	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	758	2,614	723	2,402	△ 8.1
申告所得税 Self-assessment income tax	1,593	3,746	1,506	3,520	△ 6.0
法人税 Corporation tax	144	1,754	138	1,635	△ 6.7
相続税 Inheritance tax	28	1,306	25	1,156	△ 11.4
消費税 Consumption tax	1,492	4,169	1,459	3,960	△ 5.0
その他 Others	7	29	6	28	△ 6.0
合 計 Grand Total	4,021	13,617	3,857	12,702	△ 6.7

(注) 1 「源泉所得税」には源泉所得税及復興特別所得税を含む。

2 「申告所得税」には申告所得税及復興特別所得税を含む。

3 「相続税」には贈与税を含む。

4 地方消費税は含まない。

Note: 1 "Withholding Income Tax" includes Withholding Income Tax and Special Income Tax for Reconstruction.

2 "Self-assessed Income Tax" includes Self-assessed Income Tax and Special Income Tax for Reconstruction.

3 "Inheritance tax" includes gift tax.

4 Excluding local consumption tax.

## 18 不服審査・訴訟事件

Administrative review/ Litigation case

- (1) 平成24年度中の異議申立の発生件数は3,424件(前年度3,803件)で前年度に比べて379件(伸び率△10.0%)減少している。前年度から繰り越された678件を含む要処理件数4,102件のうち、処理済件数は3,286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325件(前年度375件)、割合は9.9%(前年度8.3%)となっている（第37表参照）。

The number of the requests for reinvestigation in FY 2012 is 3,424 which is 379 less (rate of increase: -10.0%) than the previous fiscal year (3,803).

Out of 4,102 cases necessary to dispose including 678 cases carried over from the previous year, 3,286 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 325 (for the previous fiscal year, 375), which accounts for 9.9% (8.3%) of all cases (see Table 37).

(第37表) 異議申立ての状況

Table 37: 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 processed	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19年度 FY2007	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
24 2012	3,424	△ 10.0	3,286	325	9.9

- (2) 平成24年度中の審査請求の発生件数は3,598件(前年度3,581件)で前年度に比べて17件(伸び率0.5%)増加している。前年度から繰り越された2,808件を含む要処理件数6,406件のうち、処理済件数は3,618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451件(前年度404件)、割合は12.5%(同13.6%)となっている（第38表参照）。

The number of the requests for reconsideration in FY 2012 is 3,598, which is 17 more (rate of increase: 0.5%) than the previous year (3,581).

Out of 6,406 cases necessary to dispose including 2,808 cases carried over from the previous year, 3,618 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 451 (for the previous year, 404), which accounts for 12.5% (13.6%) of all cases (see Table 38).

(第38表) 審査請求の状況

Table 38: 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 processed	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19年度 FY2007	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
24 2012	3,598	0.5	3,618	451	12.5

- (3) 平成24年度中に国側を被告とした訴訟の発生件数は340件(前年度391件)で、前年度に比べて51件(伸び率△13.0%)減少している。訴訟が終結した件数は383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24件(前年度51件)、割合は6.3%(前年度13.4%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2012 was 340 (compared to 391 in the previous year), -51 year-on-year (-13.0% year-on-year).

During the fiscal year, final court decisions were made on 383 cases, of which court decisions partly or fully in favor of plaintiffs were made in 24 cases (compared to 51 cases in the previous year), accounting for 6.3% (up from 13.4% 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

Table 39: Disposition of litigation cases (government as defendant)

区分 Type	訴訟提起件数 Number of filed litigation cases		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	
	件 Case	伸び率 Growth rate %				
平成19年度	FY2007	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
24	2012	340	△ 13.0	383	24	6.3

## 19 直接国税犯則事件(査察事件)

Direct national tax crime (criminal investigation)

- (1) 平成24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120件で、そのうち有罪件数は119件(有罪率99.2%)である(第40表参照)。

The number of first trials related to Direct National Tax Crime in FY 2012 is 120, of which the number of conviction cases is 119 (rate of conviction ruling: 99.2%)(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
平成19年度	FY2007	189	100.0
20	2008	154	100.0
21	2009	141	100.0
22	2010	152	100.0
23	2011	150	100.0
24	2012	120	99.2

(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24年度における査察事件に係る脱税額は205億円で、前年度より13億円(6.8%)増加し、1件あたりの脱税額は107百万円(前年度102百万円)となっている(第41表参照)。

The amount of tax evasion involved in criminal investigation cases in FY 2012 is 20.5 billion yen, which is 1.3 billion yen more (6.8%) than the previous year. Average amount of tax evasion per case prosecuted is 107 million yen (for the previous year, 102 million yen)(see Table 41).

(第41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 41: 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19年度	FY2007	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
24	2012	205	6.8	107

資料: 査察課調

Source: Criminal Investigation Division