

平成25年度統計調査結果の概要

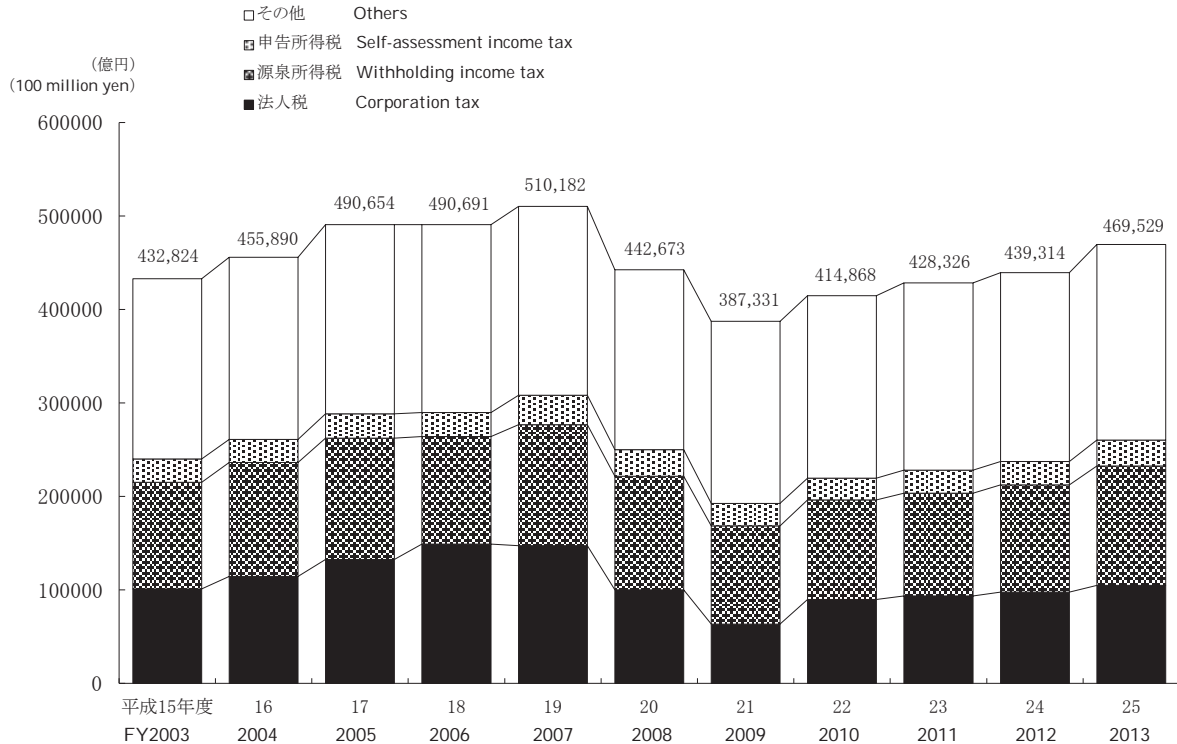
Outline of Results of Statistical Survey for FY2013

1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成25年度における租税及び印紙収入の決算額（一般会計分）は46兆9,529億円（前年43兆9,314億円）で、前年に比べて3兆215億円（伸び率6.9%）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 FY2013(for general account) is 46,952.9 billion yen (43,931.4 billion yen for the previous year) , an increase of 3,021.5 billion yen (rate of increase: 6.9%) compared to the previous year (see Figure 1 and Table 2).

(第1図) 租税及び印紙収入決算額（一般会計分）の推移
Figure 1: Changes of amounts settled of tax and stamp revenues (for general account)



(2) 租税及び印紙収入の決算額（一般会計分）を税目別にみると、源泉所得税12兆7,592億円（前年11兆4,725億円）、法人税10兆4,937億円（同9兆7,583億円）、消費税10兆8,293億円（同10兆3,504億円）、申告所得税2兆7,717億円（同2兆5,200億円）、相続税1兆5,743億円（同1兆5,039億円）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1兆2,866億円（伸び11.2%）、7,354億円（同7.5%）、4,789億円（同4.6%）、2,517億円（同10.0%）、704億円（同4.7%）増加している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 12,759.2 billion yen (for the previous year, 11,472.5 billion yen), corporation tax of 10,493.7 billion yen (9,758.3 billion yen), consumption tax 10,829.3 billion yen (10,350.4 billion yen), self-assessment income tax of 2,771.7 billion yen (2,520.0 billion yen), and inheritance tax of 1,574.3 billion yen (1,503.9 billion yen). Compared with the previous year, withholding income tax, corporation tax and consumption tax, self-assessment income tax, inheritance tax increased by 1,286.6 billion yen (11.2%), and 735.4 billion yen (7.5%), 478.9 billion yen (4.6%), 251.7 billion yen (10.0%), 70.4 billion yen (4.7%) 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

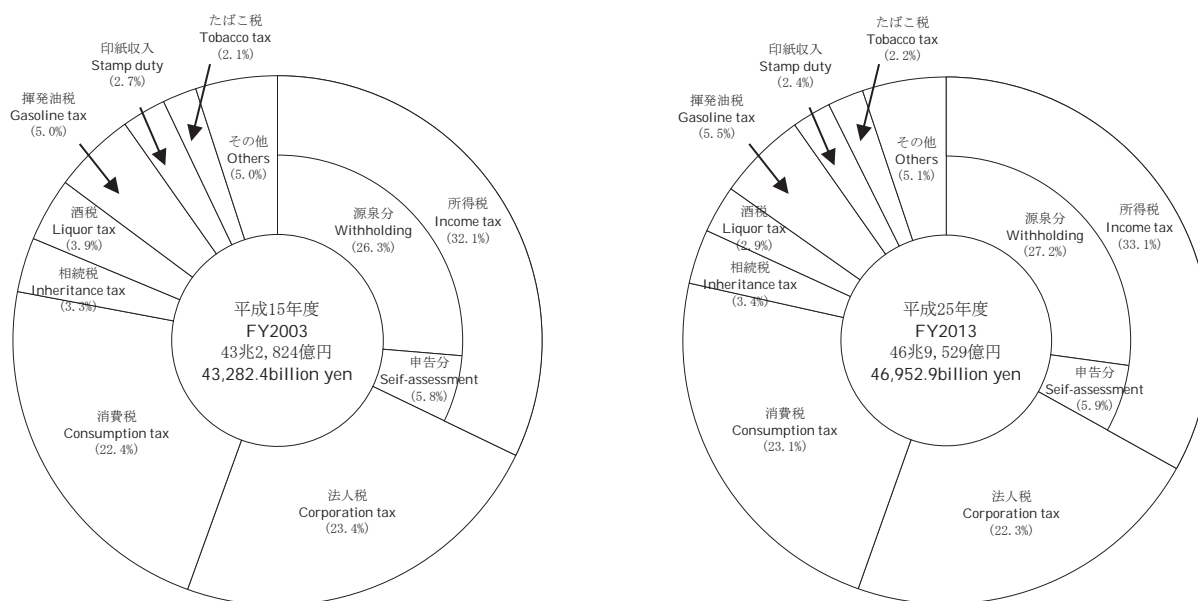
区分 Type	平成24年度 FY2012	構成比 Component ratio	平成25年度 FY2013	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	114,725	26.1	127,592	27.2	11.2
法人税 Corporation tax	97,583	22.2	104,937	22.3	7.5
消費税 Consumption tax	103,504	23.6	108,293	23.1	4.6
申告所得税 Self-assessment income tax	25,200	5.7	27,717	5.9	10.0
相続税 Inheritance tax	15,039	3.4	15,743	3.4	4.7
その他 Others	83,262	19.0	85,248	18.1	2.4
計 Total	439,314	100.0	469,529	100.0	6.9

また、これを税目別の構成比でみると、源泉所得税27.2%（前年26.1%）、法人税22.3%（同22.2%）、消費税23.1%（同23.6%）、申告所得税5.9%（同5.7%）、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 27.2% (for the previous year, 26.1%), corporation tax is 22.3% (22.2%), consumption tax is 23.1% (23.6%), self-assessment income tax is 5.9% (5.7%) 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

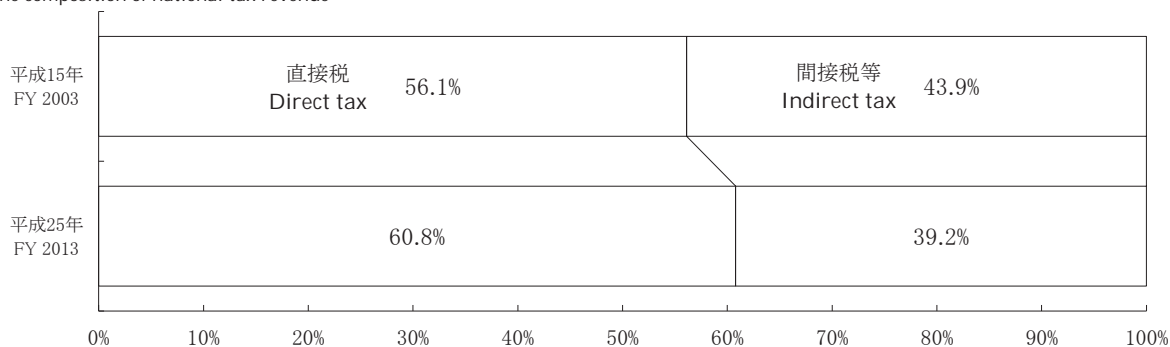


(3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税60.8%（前年58.7%）、間接税等39.2%（同41.3%）で、10年前（平成15年度）に比べて直接税の割合は、4.7ポイント増加している（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 60.8% (for the previous year, 58.7%) and that of indirect tax is 39.2% (41.3%). The percentage of direct tax increased by 4.7 points compared to 10 years before (FY 2003) (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25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21,402千人で、申告納税額のあった者は6,227千人、還付申告者は12,385千人となっている。
これを所得者別にみると、事業所得者3,750千人、不動産所得者1,549千人、給与所得者9,252千人、雑所得者6,099千人、他の区分に該当しない所得者752千人となっている（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 2013 is 21,402 thousand, the number of taxpayers who have income tax self-assessment 6,227 thousand, the number of filing returns for refund 12,385 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,750 thousand; Real estate income earners, 1,549 thousand; Employment income earners, 9,252 thousand; Miscellaneous income earners, 6,099 thousand; Income earners not otherwise classified, 752 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 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	3,750	1,612	826	1,312
その他所得者	Other income earners	17,652	4,615	11,560	1,478
不動産所得者	Real estate income earners	1,549	1,071	114	364
給与所得者	Employment income earners	9,252	2,364	6,474	414
雑所得者	Miscellaneous income earners	6,099	842	4,596	662
他の区分に該当しない所得者	Income earners not otherwise classified	752	338	376	38
合計	Total	21,402	6,227	12,385	2,790

（注）平成26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 2014, 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74兆4,155億円で、申告納税額のあった者は38兆5,882億円、還付申告者は33兆6,759億円、申告納税額は2兆7,154億円、還付税額は1兆241億円となっている（第6表参照）。

Gross income is 74,415.5 billion yen, taxpayers filing returns and paying tax is 38,588.2 billion yen, and taxpayers filing returns for refund is 33,675.9 billion yen.

The amounts of self-assessment income tax is 2,715.4 billion yen, and refund is 1,024.1 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	89,948	63,462	18,185	5,585	2,465
その他所得者	Other income earners	654,208	322,420	318,575	21,568	7,776
不動産所得者	Real estate income earners	58,563	54,825	1,638	6,393	80
給与所得者	Employment income earners	413,972	166,918	238,662	5,768	5,144
雑所得者	Miscellaneous income earners	90,150	21,227	66,554	647	1,825
他の区分に該当しない所得者	Income earners not otherwise classified	91,522	79,450	11,721	8,760	728
合計	Total	744,155	385,882	336,759	27,154	10,241

（注）平成26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。

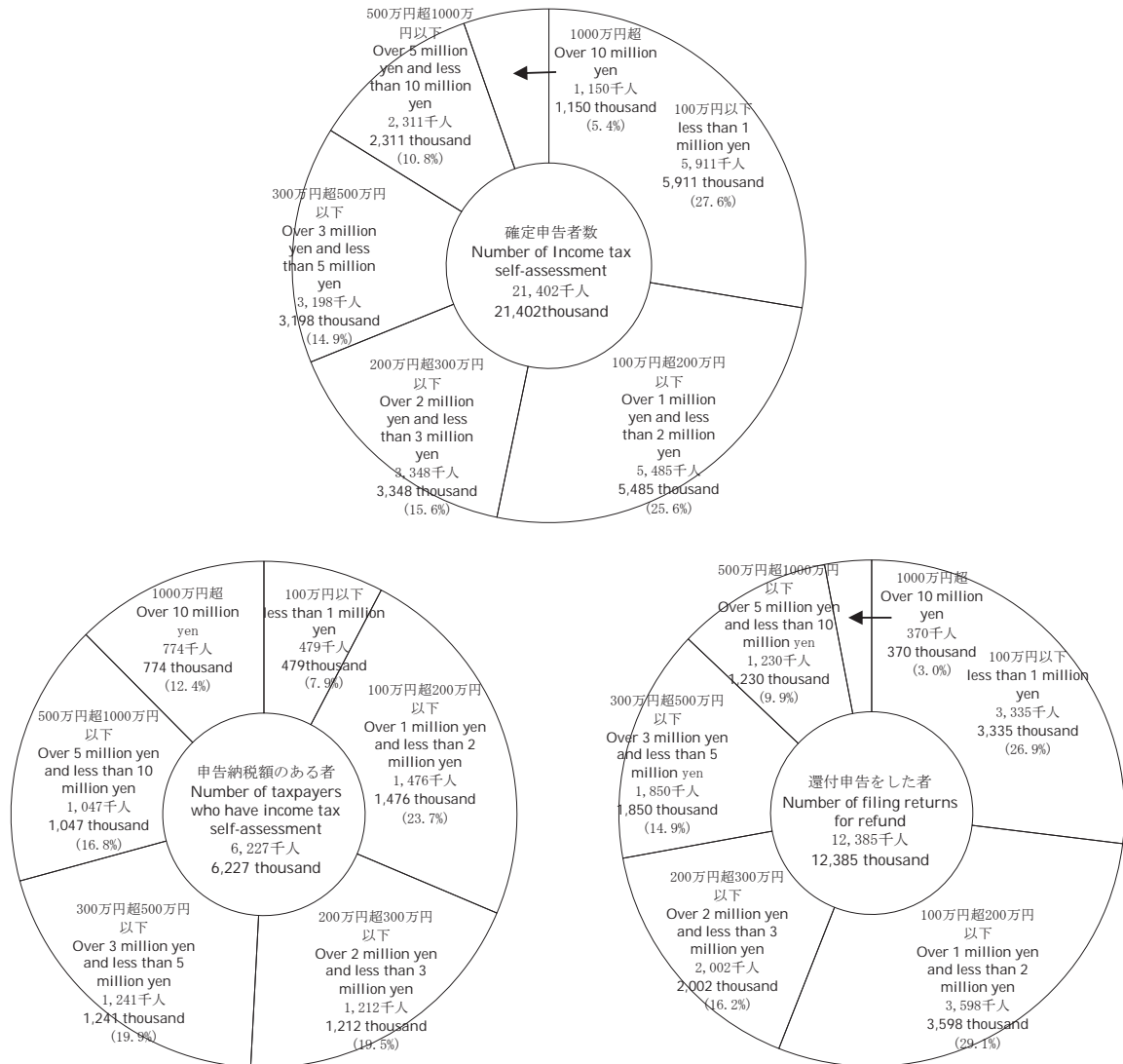
Note: Figures show Taxation as of June 30 2014, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,911千人(構成比27.6%)、100万円超200万円以下の者5,485千人(25.6%)、200万円超300万円以下の者3,348千人(15.6%)、300万円超500万円以下の者3,198千人(14.9%)、500万円超1,000万円以下の者2,311千人(10.8%)、1,000万円超の者1,150千人(5.4%)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: 5,911 thousand (component rate: 27.6%) for less than 1 million yen; 5,485 thousand (25.6%) for over 1 million yen and less than 2 million yen; 3,348 thousand (15.6%) for over 2 million yen and less than 3 million yen; 3,198 thousand (14.9%) for over 3 million yen and less than 5 million yen; 2,311 thousand (10.8%) for over 5 million yen and less than 10 million yen; and 1,150 thousand (5.4%) 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26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 2014, 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25年分の源泉所得税額(復興特別所得税を含む。)は、14兆6,260億円(前年12兆9,430億円)で、前年に比べて1兆6,830億円(伸び率13.0%)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9兆3,530億円(前年8兆9,801億円)で3,729億円(伸び率4.2%)、配当所得は2兆5,769億円(前年1兆8,273億円)で7,496億円(伸び率41.0%)、報酬・料金等所得は1兆1,737億円(前年1兆1,548億円)で189億円(伸び率1.6%)、利子所得等は4,391億円(前年4,318億円)で73億円(伸び率1.7%)、それぞれ増加している(第8表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2013 is 14,626.0 billion yen (for the previous year, 12,943.0 billion yen). It increased by 1,683.0 billion yen (rate of increase: 13.0%) compared to the previous year.

According to the breakdown by income type, employment income increased 372.9 billion yen from 8,980.1 to 9,353.0 billion yen (4.2%); dividend income increased 749.6 billion yen from 1,827.3 to 2,576.9 billion yen (41.0%); remuneration, fee, etc. increased 18.9 billion yen from 1,154.8 to 1,173.7 billion yen (1.6%); interest income, etc. increased 7.3 billion yen from 431.8 to 439.1 billion yen (1.7%) (see Table 8).

(第8表) 源泉徴収税額

Table 8: Amounts of withholding income tax

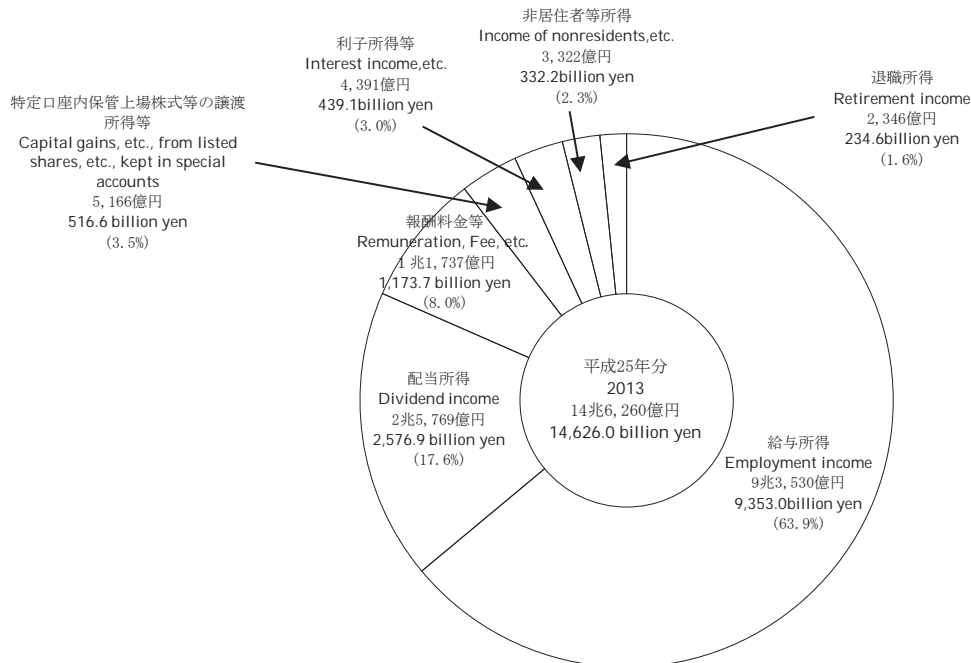
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率
							伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成20年分 2008	97,273	20,442	11,701	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
25 2013	93,530	25,769	11,737	4,391	10,834	146,260	13.0

また、種類別に構成比を見ると、給与所得63.9%(前年69.4%)、配当所得17.6%(同14.1%)、報酬・料金等所得8.0%(同8.9%)、特定口座内保管上場株式等の譲渡所得等3.5%(同0.3%)となっている(第9図参照)。

The component ratio of each income type is as follows: employment income, 63.9% (for the previous year, 69.4%); dividend income, 17.6% (14.1%); remuneration, fee, etc., 8.0% (8.9%); capital gains, etc., from listed shares, etc., kept in special accounts, 3.5% (0.3%) (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3,543千件(前年3,561千件)、報酬・料金等所得2,819千件(同2,827千件)、配当所得131千件(同129千件)となっている(第10表参照)。

The number of withholding agents is 3,543 thousand (3,561 thousand) for employment income, 2,819 thousand (2,827 thousand) for remuneration, fee, etc., and 131 thousand (129 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20年分 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
25 2013	3,543	2,819	131	82

(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25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46,454千人(前年45,556千人)で、その平均給与は男性5,113千円(同5,020千円)、女性2,715千円(同2,678千円)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 2013, the number of employment income earners who worked through a year was 46,454 thousand (for the previous year, 45,556 thousand), and the average pay was 5,113 thousand (for the previous year, 5,020 thousand yen) for men, and 2,715 thousand yen (2,678 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		
	千円 Thousand yen	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20年分 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
25 2013	46,454	2.0	5,113	2,715	4,136

(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46,454千人のうち、源泉徴収により所得税を納税している者は38,969千人となっている。税額は8兆2,907億円であり、納税者の給与総額に対する税額の割合は4.31%となっている（第12表参照）。

Among 46,454 thousand employment income earners, the number of those who paid withholding income tax was 38,969 thousand. The amount of tax is 8,290.7 billion yen which stands for 4.31% 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		税 額 Amount of tax	税額割合 Ratio of tax amounts against total amounts of salary	納税者の 税額割合 Ratio of tax amounts against total amounts of salary of taxpayers
				億円 100 million yen	内 納税者 For taxpayers 億円 100 million yen			
	千人 Thousand	千人 Thousand	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
平成20年分 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	3.9	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
25 2013	46,454	38,969	83.9	1,921,498	1,787,114	82,907	4.31	4.64

(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300万7,011社（前年298万5,176社）となっている。

また所得金額は52兆8,512億円（同44兆8,493億円）で、これに対する税額は10兆8,207億円（同9兆8,884億円）となっている（第13表参照）。

The number of corporations is 3,007,011 (for the previous year, 2,985,176). The amount of income is 52,851.2 billion yen (44,849.3 billion yen in the previous year), and the amount of tax is 10,820.7 billion yen (9,888.4) (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		伸び率 Growth rate	税 額 Amount of tax	伸び率 Growth rate
			億円 100 million yen	伸び率 Growth rate			
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%	%
平成20年度 FY2008	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	
25 2013	3,007,011	0.7	528,512	17.8	108,207	9.4	

(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 法人数は法人課税課調

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

法人数300万7,011社のうち、内国法人は300万1,443社（前年297万9,666社）で、これを種類別にみると、普通法人 289万3,509社（同287万3,203社）、協同組合等4万4,206社（同4万4,704社）、公益法人等4万9,992社（同4万8,622社）となっている（第14表参照）。

Among 3,007,011 corporations, domestic corporations amount to 3,001,443 (for the previous year, 2,979,666) which includes 2,893,509 (2,873,203) ordinary corporations, 44,206 (44,704) cooperative associations, etc., and 49,992 (48,622) 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20年度	FY2008	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
25	2013	3,001,443	2,893,509	44,206	49,992	13,736

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

- (2) 平成25年度分の会社標本調査結果からみると、稼働中の内国普通法人は259万5,903社（前年253万5,272社）となっている。平成25年度分の法人259万5,903社から、連結子法人（10,171社）を除いた258万5,732社のうち、欠損法人は176万2,596社（前年177万6,253社）で、その割合（欠損法人割合）は68.2%となっている（第15表参照）。

According to the results of the 2013 Corporation Sample Survey, the number of operating domestic ordinary corporations was 2,595,903(2,535,272 in the previous year). 1,762,596 corporations out of 2,585,732 which is the total 2,595,903 corporations in 2013 minus 10,171 consolidated subsidiaries, are in deficit (1,776,253 in the previous year). The percentage of corporations in deficit is 68.2%(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	社 Number	%
平成20年度	FY2008	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
25	2013	2,585,732	823,136	1,762,596	68.2

(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1,493兆4,688億円（前年1,386兆1,038億円）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1,138兆1,711億円（前年1,018兆1,159億円）、所得金額は49兆7,926億円（同40兆7,636億円）、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 1,493,468.8 billion yen (1,386,103.8 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 1,138,171.1 billion yen (1,018,115.9 billion yen in the previous year), and the amount of income is 49,792.6 billion yen (40,763.6 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				
	伸び率 Growth rate	金額 Amount of operating revenue	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	金額 Amount of income	伸び率 Growth rate	金額 Amount of income	
	億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
平成20年度 FY2008	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
25 2013	14,934,688	7.7	11,381,711	11.8	497,926	22.1	4.4

5 相続税

Inheritance tax

- (1) 平成25年分の相続人数は15万2,638人（前年14万7,920人）、被相続人は5万4,421人（同5万2,572人）で、前年に比べて相続人は4,718人（伸び率3.2%）増加し、被相続人は1,849人（同3.5%）増加している。

また、相続税の課税価格は11兆6,381億円（前年10兆7,718億円）、納付税額は1兆5,366億円（同1兆2,446億円）で、前年に比べて課税価格は8,663億円（伸び率8.0%）、納付税額は2,920億円（同23.5%）増加している（第17表参照）。

For 2013, the number of heirs is 152,638, which is 4,718 more (rate of increase: 3.2%) than the previous year (147,920) and the number of ancestors is 54,421, which is 1,849 more (rate of increase: 3.5%) than the previous year (52,572).

The taxable amount of inheritance tax is 11,638.1 billion yen, which is 866.3 billion yen more (rate of increase: 8.0%) than the previous year (10,771.8 billion yen) and the amount of tax payment is 1,536.6 billion yen, which is 292.0 billion yen more (rate of increase: 23.5%) than the previous year (1,244.6 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

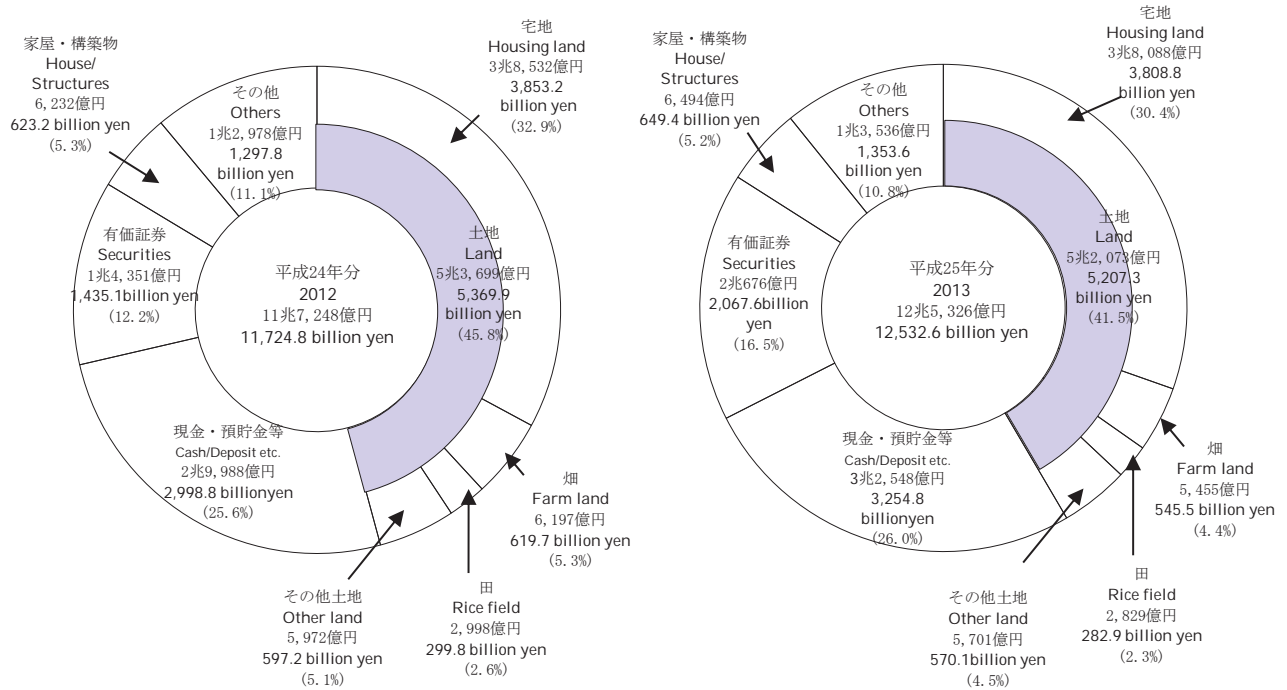
区分 Type	相続人 Number of heirs		課税価格 Taxable amount		納付税額 Amount of tax payment		被相続人数 Number of ancestors	
	人 Person	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate	人 Person	伸び率 Growth rate
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	人 Person	%
平成20年分 2008	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
25 2013	152,638	3.2	116,381	8.0	15,366	23.5	54,421	3.5

- (2) 相続税の取得財産価額を種類別に見ると、土地 5兆2,073億円(構成比41.5%)、現金・預貯金等 3兆2,548億円(同26.0%)、有価証券 2兆676億円(同16.5%)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, 5,207.3 billion yen (component ratio: 41.5%); cash, deposit, etc., 3,254.8 billion yen (26.0%); securities, 2,067.6 billion yen (16.5%) (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25年中に贈与を受けた者は40万1,716人(前年35万5,924人)で、前年に比べて4万5,792人(伸び率12.9%)増加している。また、贈与税の取得財産価額は1兆8,592億円(前年1兆5,798億円)、納付税額は1,690億円(同1,288億円)で、前年に比べて取得財産価額は2,794億円(伸び率17.7%)増加、納付税額は402億円(同31.2%)増加している(第19表参照)。

The number of persons who received gifts during 2013 is 401,716, which is 45,792 more (rate of increase: 12.9%) than the previous year (355,924). The amount of values of properties acquired as gift is 1,859.2 billion yen, which is 279.4 billion yen more (rate of increase: 17.7%) than the previous year (1,579.8 billion yen) and the amount of tax payment is 169.0 billion yen, which is 40.2 billion yen more (rate of increase: 31.2%) than the previous year (128.8 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	取得財産価額		納付税額			
		伸び率 Growth rate	Amount of values of properties acquired	伸び率 Growth rate	Amount of tax payment		
	人 Person	%	億円 100 million yen	%	億円 100 million yen	%	
平成20年分	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
24	2012	355,924	4.6	15,798	△ 2.8	1,288	△ 5.5
25	2013	401,716	12.9	18,592	17.7	1,690	31.2

(2) 贈与税の取得財産価額を種類別に見ると、暦年課税分は土地3,252億円(構成比26.5%)、現金・預貯金等4,825億円(同39.4%)、有価証券2,936億円(同24.0%)、相続時精算課税分は土地2,527億円(同39.9%)、現金・預貯金等2,299億円(同36.3%)、有価証券989億円(同15.6%)となっている(第20図参照)。

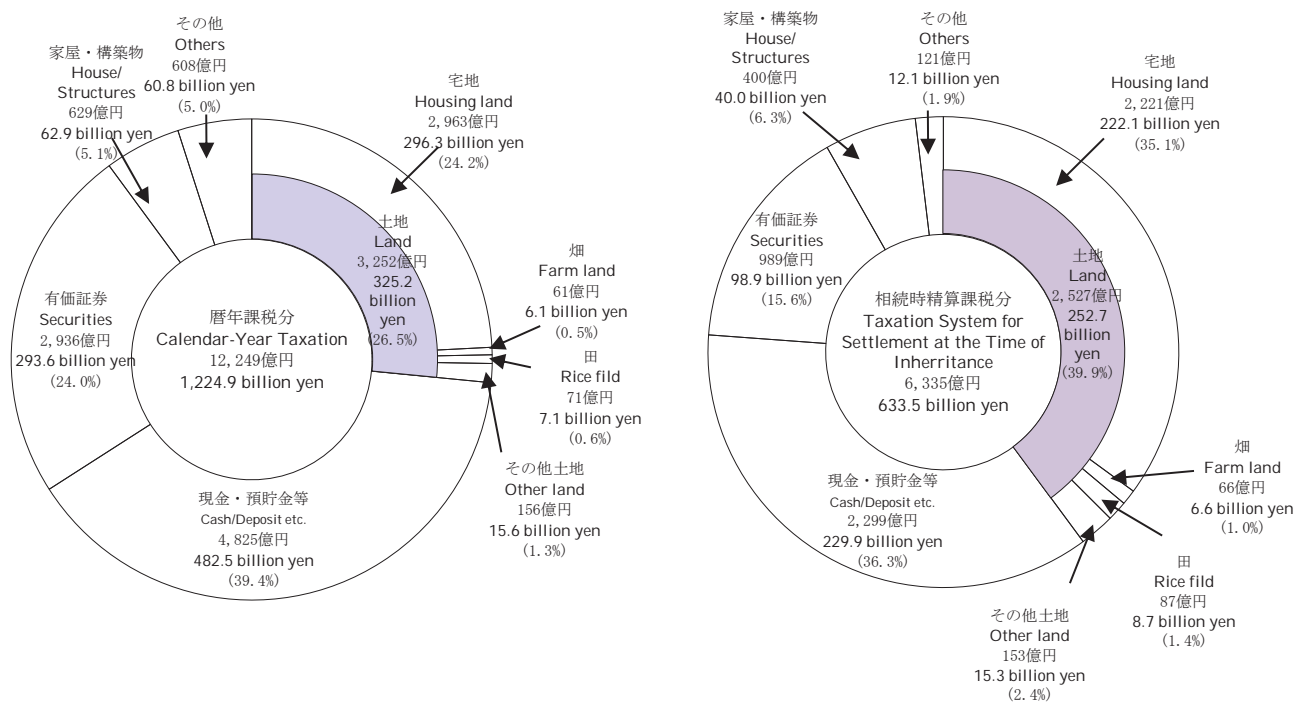
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 325.2 billion yen (component ratio: 26.5%); cash, deposit, etc., 482.5 billion yen (39.4%); securities, 293.6 billion yen (24.0%) .

Taxation System for Settlement at the Time of Inheritance: land, 252.7 billion yen (component ratio: 39.9%); cash/deposit, etc., 229.9 billion yen (36.3%); securities, 98.9 billion yen (15.6%)(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25年度分の消費税の納税申告件数は2,958千件（前年2,986千件）、納税申告額は9兆3,826億円（同9兆3,135億円）となっている。一方、還付申告件数は145千件（同138千件）、還付税額は2兆544億円（同1兆9,181億円）となっている。

また、平成26年3月末現在の消費税の課税事業者届出件数は3,149千件（同3,173千件）、課税事業者選択届出件数は85千件（同81千件）、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 2013 is 2,958 thousand (for the previous year, 2,986 thousand) and the amount of declared tax is 9,382.6 billion yen (9,313.5 billion yen).

The number of refund returns is 145 thousand (138 thousand), and the amount of refund tax is 2,054.4 billion yen (1,918.1 billion yen).

As of March 31 in 2014, the number of notifications of taxable enterprises status for Consumption tax is 3,149 thousand (3,173 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 85 thousand (81 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	億円 100 million yen	千件 Thousand	億円 100 million yen	千件 Thousand	千件 Thousand	千件 Thousand
平成20年度 FY2008	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
25 2013	2,958	93,826	145	20,544	3,149	85	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25年度における酒税の税額は1兆2,899億円（前年1兆2,710億円）で、前年に比べて189億円（伸び率1.5%）増加している。また、販売（消費）数量は859万kl（前年854万kl）で、前年に比べて5万kl（伸び率0.6%）増加している（第22表参照）。

The amount of liquor tax for FY 2013 is 1,289.9 billion yen, which is 18.9 billion yen more (rate of increase:1.5%) than the previous year (1,271.0 billion yen).

The volume of sales (consumption) is 859 million kl, which is 5 million kl more (rate of increase:0.6%) than the previous year (854 million 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		販売数量 (消費) Volume of sales (consumption)	
	億円 100 million yen	伸び率 Growth rate	kl	伸び率 Growth rate
平成20年度 FY2008	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
25 2013	12,899	1.5	8,591,118	0.6

(2) 税額を品目等別に前年と比べると、ビールは6,075億円から6,162億円（構成比47.8%）と87億円（伸び率1.4%）、しょうちゅうは2,110億円から2,128億円（構成比16.5%）へと18億円（伸び率0.9%）リキュールは1,548億円から1,634億円（構成比12.7%）へと86億円（伸び率5.6%）、清酒は671億円から675億円（構成比5.2%）へと4億円（伸び率0.6%）、ウイスキー及びブランデーは320億円から341億円（構成比2.6%）へと21億円（伸び率6.6%）増加している。

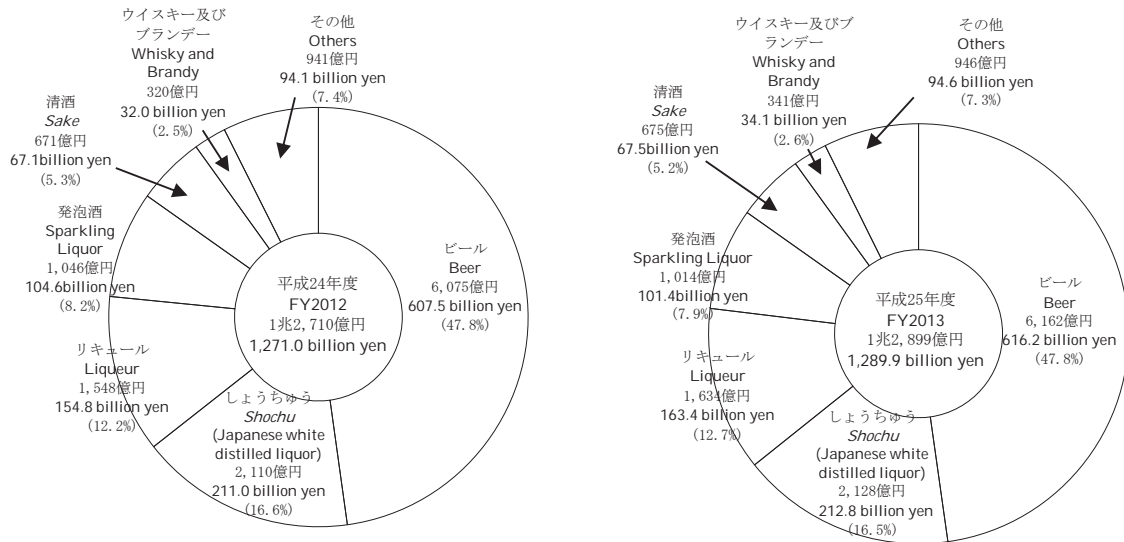
これに対し、発泡酒は1,046億円から1,014億円（構成比7.9%）へと32億円（伸び率△3.1%）減少している（第23図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Beer increased by 8.7 billion yen (rate of increase: 1.4%) from 607.5 billion yen to 616.2 billion yen (component ratio: 47.8%); Shochu (Japanese white distilled liquor) increased by 1.8 billion yen (rate of increase: 0.9%) from 211.0 billion yen to 212.8 billion yen (component ratio: 16.5%); liquor increased by 8.6 billion yen (rate of increase: 5.6%) from 154.8 billion yen to 163.4 billion yen (component ratio: 12.7%); Sake increased by 0.4 billion yen (rate of increase: 0.6%) from 67.1 billion yen to 67.5 billion yen (component ratio :5.2%); Whisky and Brandy increased by 2.1 billion yen (rate of increase: 6.6%) from 32.0 billion yen to 34.1 billion yen (component ratio: 2.6%).

Sparkling liquor decreased by 3.2 billion yen (rate of increase: -3.1%) from 104.6 billion yen to 101.4 billion yen (component ratio: 7.9%).(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197万kl から210万kl（構成比24.5%）へと13万kl（伸び率6.6%）、しょうちゅうは90.8万kl から91.1万kl（構成比10.6%）へと0.3万kl（伸び率0.4%）、ウイスキー及びブランデーは10.6万kl から11.5万kl（構成比1.3%）へと0.9万kl（伸び率8.0%）増加している。

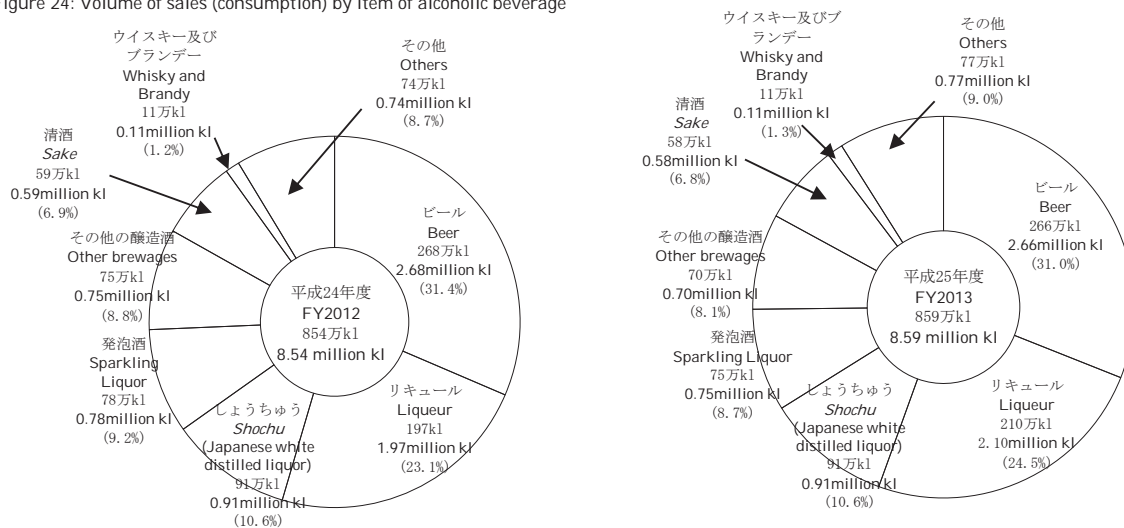
これに対し、ビールは268万kl から266万kl（構成比31.0%）へと2万kl（伸び率△0.7%）、発泡酒は78万kl から75万kl（構成比8.7%）へと3万kl（伸び率△4.3%）、その他の醸造酒は75万kl から70万kl（構成比8.1%）へと5万kl（伸び率△7.5%）、清酒は59万kl から58万kl（構成比6.8%）へと1万kl（伸び率△2.0%）減少している（第24図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Liqueur increased by 0.13 million kl (rate of increase: 6.6%) from 1.97 million kl to 2.10 million kl (component ratio: 24.5%); Shochu increased by 0.003 million kl (rate of increase: 0.4%) from 0.908 million kl to 0.911 million kl (component ratio: 10.6%); Whisky and Brandy increased by 0.009 million kl (rate of increase: 8.0%) from 0.106 million kl to 0.115 million kl (component ratio :1.3%).

Beer decreased by 0.02 million kl (rate of increase: -0.7%) from 2.68 million kl to 2.66 million kl (component ratio: 31.0%); Sparkling liquor decreased by 0.03 million kl (rate of increase: -4.3%) from 0.78 million kl to 0.75 million kl (component ratio: 8.7%); Other brewed liquors decreased by 0.05 million kl (rate of increase: -7.5%) from 0.75 million kl to 0.70 million kl (component ratio: 8.1%); Sake decreased by 0.03 million kl (rate of increase: -2.0%) from 0.59 million kl to 0.58 million kl (component ratio: 6.8%)(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25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、1,177億本(前年1,169億本)、税額は6,927億円(同6,902億円)で、前年に比べて課税数量で8億本(伸び率0.7%)、税額で25億円(同0.4%)増加している(第25表参照)。

Table 25: Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2013 is 117.7 billion pieces, which is 0.8 billion pieces more (rate of increase:0.7%) than the previous year (116.9 billion pieces).

And the amount of tax is 692.7 billion yen, which is 2.5 billion yen more (0.4%) than the previous year (690.2 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		税額	
		Taxable quantity	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		億本 100 million pieces	%	億円 100 million yen	%
平成20年度	FY2008	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
25	2013	1,177	0.7	6,927	0.4

10 揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

平成25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、52,527千kl(前年53,283千kl)、税額は2兆8,213億円(同2兆8,620億円)で、前年に比べて課税数量で756千kl(伸び率△1.4%)減少し、税額で407億円(同△1.4%)減少している(第26表参照)。

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

(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 quantity and Amount of tax of gasoline tax and local gasoline tax

区分 Type		課税数量		税額	
		Taxable quantity	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成20年度	FY2008	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
25	2013	52,527	△ 1.4	28,213	△ 1.4

11 航空機燃料税

Aviation fuel tax

平成25年度における航空機燃料税の課税数量は4,938千kl(前年4,700千kl)、税額は777億円(同741億円)で、前年に比べて課税数量で237千kl(伸び率5.1%)、税額で35億円(同4.7%)増加している(第27表参照)。

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

(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		税額	
		Taxable quantity	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成20年度	FY2008	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
25	2013	4,938	5.1	777	4.7

12 石油ガス税

Liquefied petroleum gas tax

平成25年度における石油ガス税の課税数量は1,177千t（前年1,231千t）、税額は206億円（同215億円）で、前年に比べて課税数量で53千t（伸び率△4.3%）、税額で9億円（同△4.3%）減少している（第28表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2013 is 1,177 thousand ton, which is 53 thousand ton less (rate of increase:-4.3%) than the previous year (1,231 thousand ton). And the amount of tax is 20.6 billion yen, which is 0.9 billion yen less (-4.3%) than the previous year (21.5 billion yen) (see Table 28).

（第28表）石油ガス税の課税数量、税額

Table 28: Taxable quantity of Liquefied petroleum gas 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t Thousand ton	%	億円 100 million yen	%
平成20年度	FY2008	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
25	2013	1,177	△ 4.3	206	△ 4.3

13 石油石炭税

Petroleum and coal tax

平成25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680千kl（前年779千kl）、ガス状炭化水素分が3,197千t（同3,406千t）、石炭分が1,753千t（同1,849千t）で、前年に比べて原油分は98千kl（伸び率△12.6%）減少し、ガス状炭化水素分は209千t（同△6.1%）減少し、石炭分は96千t（同△5.2%）減少している。税額は原油分が15.6億円（前年16.7億円）、ガス状炭化水素分が42.8億円（同40.7億円）、石炭分が16.1億円（同14.5億円）で、前年に比べて原油分は1.1億円（伸び率△6.7%）減少し、ガス状炭化水素分は2.2億円（同5.3%）増加し、石炭分は1.6億円（同10.9%）増加している（第29表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2013 is as follows: crude oil decreased by 98 thousand kiloliter (rate of increase of -12.6%) from 779 thousand kiloliter in the previous year to 680 thousand kl; gaseous hydrocarbons decreased by 209 thousand tons (-6.1%) from 3,406 thousand tons in the previous year to 3,197 thousand tons; coal decreased by 96 thousand tons (-5.2%) from 1,849 thousand tons in the previous year to 1,753 thousand tons. The tax amounts are as follows: crude oil decreased by 0.11 billion yen (rate of increase -6.7%) from 1.67 billion yen in the previous year to 1.56 billion yen; gaseous hydrocarbons increased by 0.22 billion yen (5.3%) from 4.07 billion yen in the previous year to 4.28 billion yen; coal increased by 0.16 billion yen (10.9%) from 1.45 billion yen in the previous year to 1.61 billion yen (see Table 29)

（第29表）石油石炭税の課税数量、税額

Table 29: Taxable quantity of Petroleum and coal 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
原油 crude oil		千kl Thousand KL	%	億円 100 million yen	%
平成20年度	FY2008	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
25	2013	680	△ 12.6	15.6	△ 6.7
ガス状炭化水素 gaseous hydrocarbons		千t Thousand ton	%	億円 100 million yen	%
平成20年度	FY2008	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
25	2013	3,197	△ 6.1	42.8	5.3
石炭 coal		千t Thousand ton	%	億円 100 million yen	%
平成20年度	FY2008	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
25	2013	1,753	△ 5.2	16.1	10.9

14 印紙税
Stamp tax

平成25年度における印紙税（現金納付分）の税額は1,891億円（前年1,896億円）、納税人員は166千人（同165千人）で、前年に比べて税額で5億円（伸び率△0.3%）減少し、納税人員で1.8千人（同1.1%）増加している（第30表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2013 is 189.1 billion yen, which is 0.5 billion yen less (rate of increase: -0.3%) than the previous year (189.6 billion yen).

The number of taxpayers increased by 1.8 thousand from the previous year (165 thousand) to 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		納税人員 Number of taxpayers	
		億円 100 million yen	伸び率 Growth rate	千人 Thousand	伸び率 Growth rate
平成20年度	FY2008	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
25	2013	1,891	△ 0.3	166	1.1

15 電源開発促進税

Promotion of power-resources development tax

平成25年度における電源開発促進税の課税電力量は8,735億kWh（前年8,800億kWh）、税額は3,276億円（同3,300億円）で、前年に比べて課税電力量で65億kWh（伸び率△0.7%）、税額で24億円（同△0.7%）減少している（第31表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2013 is 873.5 billion kWh, which is 6.5 billion kWh less (rate of increase:-0.7%) than the previous year (880.0 billion kWh).

And the amount of tax is 327.6 billion yen, which is 2.4 billion yen less (-0.7%) than the previous year (330.0 billion yen)(see Table 31).

（第31表）電源開発促進税の電力量、税額

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

区分 type		販売電気 の電力量 Taxable volume of electricity sold		税額 Amount of tax	
		億kWh 100 million kWh	伸び率 Growth rate	億円 100 million yen	伸び率 Growth rate
平成20年度	FY2008	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
25	2013	8,735	△ 0.7	3,276	△ 0.7

16 国税徴収

Collection of national tax

- (1) 平成25年度における国税の徴収決定済額は、52兆156億円（前年48兆8,608億円）で、前年に比べて3兆1,548億円（伸び率6.5%）増加している（第32表参照）。

The amount determined for collection of national tax in FY 2013 is 52,015.6 billion yen, which is 3,154.8 billion yen more (rate of increase: 6.5 %) than the previous year (48,860.8 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24年度 FY2012	構成比 Component ratio	平成25年度 FY2013	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	} 135,382	27.7	} 150,903	29.0	11.5
源泉所得税 Withholding income tax					
消費税及地方消費税 Consumption tax and local consumption tax	} 130,295	26.7	} 130,458	25.1	0.1
消費税 Consumption tax					
法人税 Corporation tax	110,410	22.6	116,750	22.4	5.7
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	} 30,988	6.3	} 30,674	5.9	△ 1.0
揮発油税及地方道路税 Gasoline tax and local road tax					
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	} 30,466	6.2	} 33,435	6.4	9.7
申告所得税 Self-assessment income tax					
相続税 Inheritance tax	17,541	3.6	18,218	3.5	3.9
酒税 Liquor tax	12,729	2.6	12,905	2.5	1.4
その他 Others	20,797	4.3	26,813	5.2	28.9
計 Total	488,608	100.0	520,156	100.0	6.5

(注) 「相続税」には贈与税を含む。

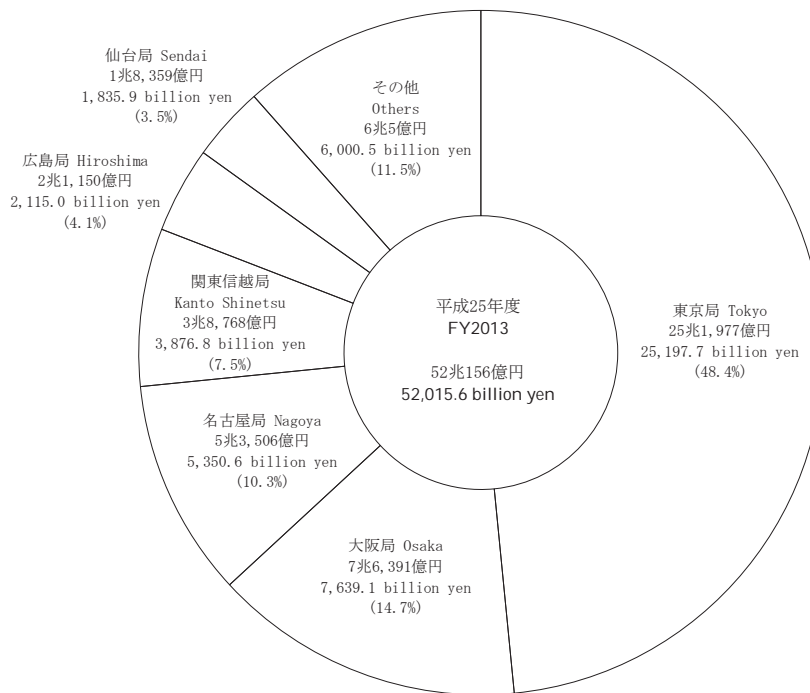
Note: Inheritance tax includes gift tax.

- (2) 国税局別に徴収決定済額をみると、東京国税局25兆1,977億円（構成比48.4%）、大阪国税局7兆6,391億円（14.7%）、名古屋国税局5兆3,506億円（10.3%）、関東信越国税局3兆8,768億円（7.5%）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, 25,197.7 billion yen (component ratio: 48.4 %); Osaka, 7,639.1 billion yen (14.7 %); Nagoya, 5,350.6 billion yen (10.3 %); Kanto Shinetsu, 3,876.8 billion yen (7.5 %) (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

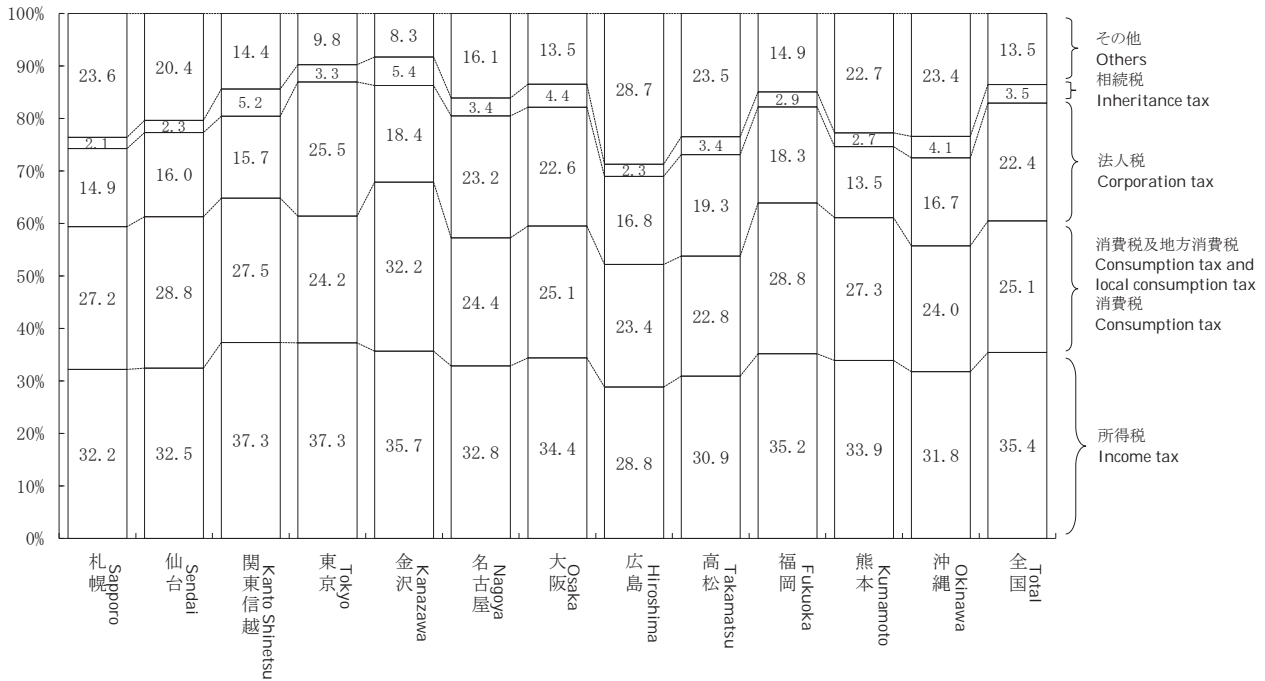


また、国税局別に主要税目の構成をみると、各国税局とも所得税が最も高い比率となっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that income tax represents the highest component rate in each Regional Taxation Bureau (see Figure 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

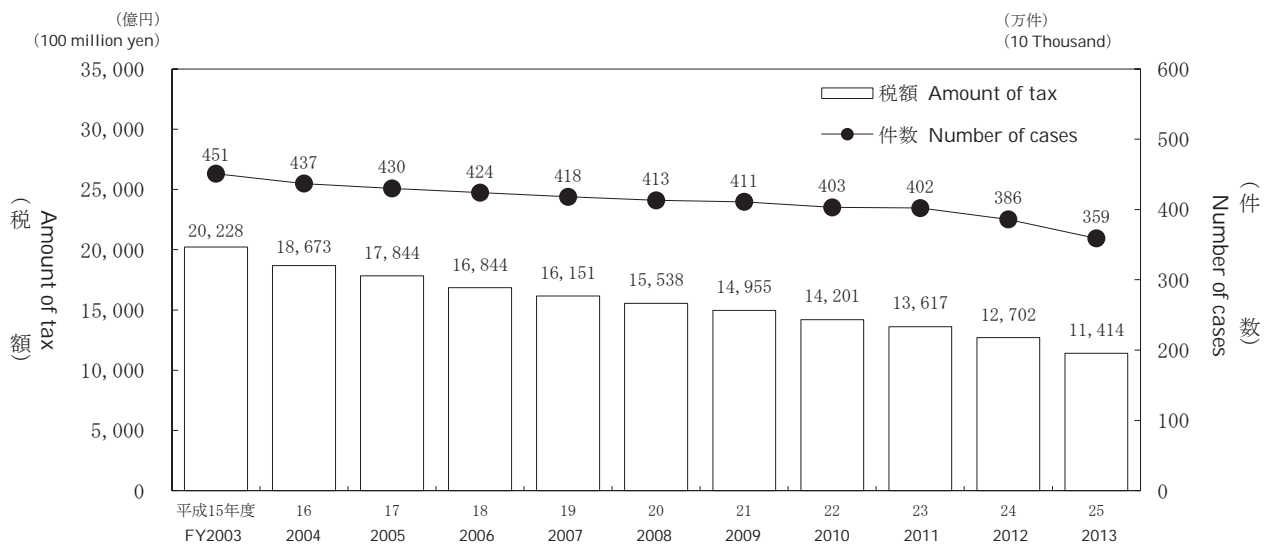
Delinquency of national tax

- (1) 平成25年度末における国税の整理中の滞納は、359.4万件（前年度385.7万件）1兆1,414億円（同1兆2,702億円）であり、前年に比べ件数は26.3万件（伸び率△6.8%）減少しており、税額も1,288億円（同△10.1%）減少している（第35図参照）。

As of the end of FY 2013, the number of tax delinquencies in processing is 3,594 thousand (for the previous fiscal year, 3,857 thousand) and the amount of arrears is 1,141.4 billion yen (1,270.2 billion yen). Compared to the previous year, they decreased by 263 thousand (rate of increase: -6.8%), and by 128.8 billion yen (-10.1%) 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25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3,564億円（前年度3,960億円）、申告所得税3,320億円（同3,520億円）、源泉所得税2,145億円（同2,402億円）の順になっている（第36表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 356.4 billion yen (for the previous fiscal year 396.0 billion yen); Self-assessment income tax, 332.0 billion yen (352.0 billion yen); withholding income tax, 214.5 billion yen (240.2 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24年度 FY2012		平成25年度 FY2013		
	件 数 Number of cases	税 額 Tax of amount	件 数 Number of cases	税 額 Tax of amount	税額の伸び率 Growth rate
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	%
源泉所得税 Withholding income tax	723	2,402	672	2,145	△ 10.7
申告所得税 Self-assessment income tax	1,506	3,520	1,399	3,320	△ 5.7
法人税 Corporation tax	138	1,635	126	1,419	△ 13.2
相続税 Inheritance tax	25	1,156	22	936	△ 19.1
消費税 Consumption tax	1,459	3,960	1,361	3,564	△ 10.0
その他 Others	6	28	13	29	6.6
合 計 Grand total	3,857	12,702	3,594	11,414	△ 10.1

- (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。
 5 「税額の伸び率」は百万円単位により計算している。

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.

5 "Increase rate of tax amount" is calculated by million yen.

18 不服審査・訴訟事件

Administrative review/ Litigation case

(1) 平成25年度中の異議申立の発生件数は2,358件(前年度3,424件)で前年度に比べて1,066件(伸び率△31.1%)減少している。前年度から繰り越された816件を含む要処理件数3,174件のうち、処理済件数は2,534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253件(前年度325件)、割合は10.0%(前年度9.9%)となっている(第37表参照)。

The number of the requests for reinvestigation in FY 2013 is 2,358 which is 1,066 less (rate of increase: △31.1%) than the previous fiscal year (3,424).

Out of 3,174 cases necessary to dispose including 816 cases carried over from the previous year, 2,534 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 253 (for the previous fiscal year, 325), which accounts for 10.0% (9.9%) 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		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			
平成20年度 FY2008	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
25 2013	2,358	△ 31.1	2,534	253	10.0

(2) 平成25年度中の審査請求の発生件数は2,855件(前年度3,598件)で前年度に比べて743件(伸び率△20.7%)減少している。前年度から繰り越された2,788件を含む要処理件数5,643件のうち、処理済件数は3,073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認容件数は236件(前年度451件)、割合は7.7%(同12.5%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2013 is 2,855, which is 743 less (rate of increase: △20.7%) than the previous year (3,598).

Out of 5,643 cases necessary to dispose including 2,788 cases carried over from the previous year, 3,073 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 236 (for the previous year, 451), which accounts for 7.7% (12.5%) 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		処理済件数 Number of already processed	認容件数 Number of claim accepted	割合 Percentage
	件 Case	伸び率 Growth rate			
平成20年度 FY2008	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
25 2013	2,855	△ 20.7	3,073	236	7.7

- (3) 平成25年度中に国側を被告とした訴訟の発生件数は290件(前年度340件)で、前年度に比べて50件(伸び率△14.7%)減少している。訴訟が終結した件数は328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24件)、割合は7.3%(前年度6.3%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2013 was 290 (compared to 340 in the previous year), △50 year-on-year (△14.7% year-on-year).

During the fiscal year, final court decisions were made on 328 cases, of which court decisions partly or fully in favor of plaintiffs were made in 24 cases (compared to 24 cases in the previous year), accounting for 7.3% (up from 6.3% 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 litigation cases	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20年度 FY2008	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
25 2013	290	△14.7	328	24	7.3

19 直接国税犯則事件(査察事件)

Direct national tax crime (criminal investigation)

- (1) 平成25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116件で、そのうち有罪件数は115件(有罪率99.1%)である(第40表参照)。

The number of first trials related to Direct National Tax Crime in FY 2013 is 116, of which the number of conviction cases is 115 (rate of conviction ruling: 99.1%) (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20年度 FY2008	154	154	100.0
21 2009	141	141	100.0
22 2010	152	152	100.0
23 2011	150	150	100.0
24 2012	120	119	99.2
25 2013	116	115	99.1

(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25年度における査察事件に係る脱税額は145億円で、前年度より60億円(△29.4%)減少し、1件あたりの脱税額は78百万円(前年度107百万円)となっている(第41表参照)。

The amount of tax evasion involved in criminal investigation cases in FY 2013 is 14.5 billion yen, which is 6.0 billion yen less (29.4%) than the previous year. Average amount of tax evasion per case prosecuted is 78 million yen (for the previous year, 107 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20年度 FY2008	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	6.5	107
25 2013	145	△29.4	78

資料: 査察課調

Source: Criminal Investigation Division