

平成26年度統計調査結果の概要

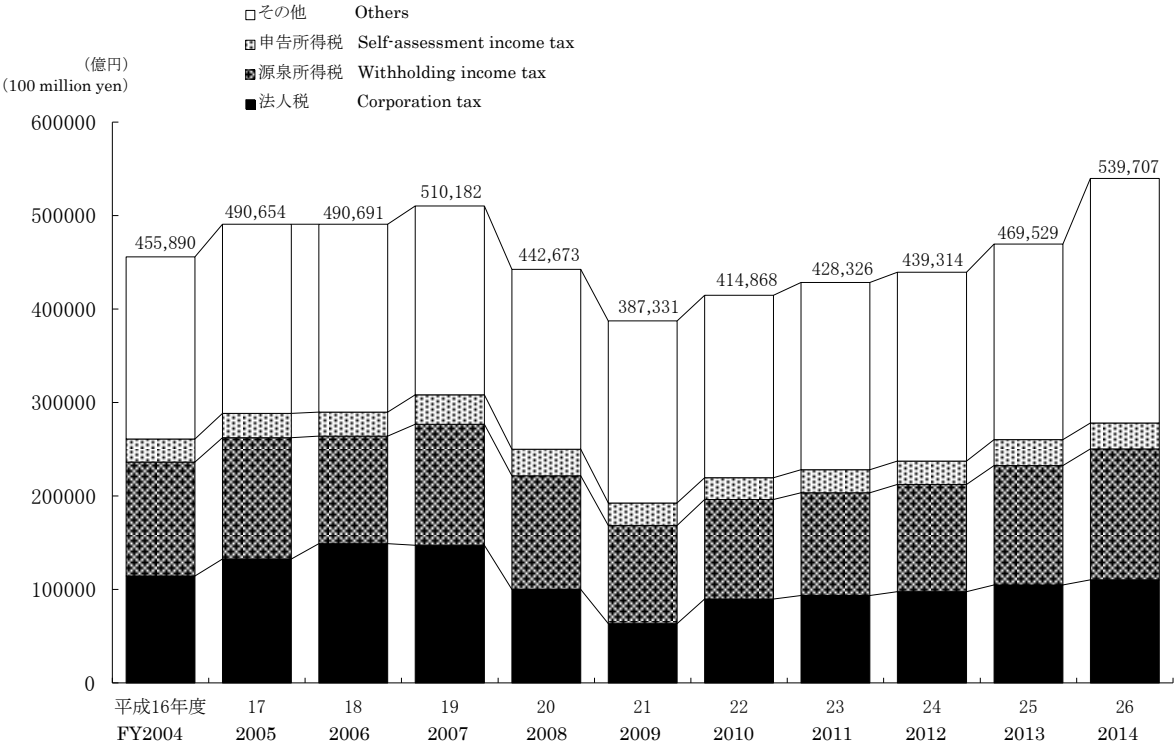
Outline of Results of Statistical Survey for FY2014

1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成26年度における租税及び印紙収入の決算額（一般会計分）は53兆9,707億円（前年46兆9,529億円）で、前年に比べて7兆178億円（伸び率14.9%）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 FY2014(for general account) is 53,970.7 billion yen (46,952.9 billion yen for the previous year) , an increase of 7,017.8 billion yen (rate of increase: 14.9%) 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14兆267億円（前年12兆7,592億円）、法人税11兆316億円（同10兆4,937億円）、消費税16兆290億円（同10兆8,293億円）、申告所得税2兆7,635億円（同2兆7,717億円）、相続税1兆8,829億円（同1兆5,743億円）となっており、前年に比べて、源泉所得税、法人税、消費税、相続税はそれぞれ1兆2,676億円（9.9%）、5,379億円（5.1%）、5兆2,997億円（48.0%）、3,085億円（19.6%）増加し、申告所得税は82億円（△0.3%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 14,026.7 billion yen (for the previous year, 12,759.2 billion yen), corporation tax of 11,031.6 billion yen (10,493.7 billion yen), consumption tax 16,029.0 billion yen (10,829.3 billion yen), self-assessment income tax of 2,763.5 billion yen (2,771.7 billion yen), and inheritance tax of 1,882.9 billion yen (1,574.3 billion yen). Compared with the previous year, withholding income tax, corporation tax, consumption tax and inheritance tax increased by 1,267.6 billion yen (9.9%), and 537.9 billion yen (5.1%), 5,299.7 billion yen (48.0%), 308.5 billion yen (19.6%) respectively. Compared with the previous year, self-assessment income tax decreased by 8.2 billion yen (-0.3%) (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

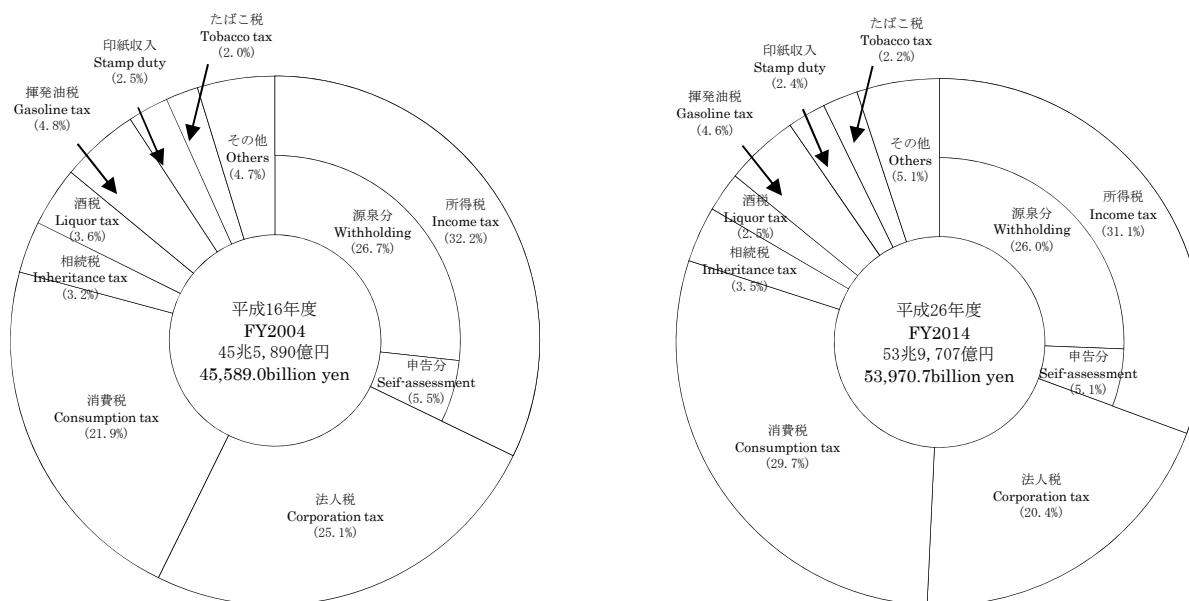
区 分 Type	平成25年度 FY2013	構成比 Component ratio	平成26年度 FY2014	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	127,592	27.2	140,267	26.0	9.9
法人税 Corporation tax	104,937	22.3	110,316	20.4	5.1
消費税 Consumption tax	108,293	23.1	160,290	29.7	48.0
申告所得税 Self-assessment income tax	27,717	5.9	27,635	5.1	△ 0.3
相続税 Inheritance tax	15,743	3.4	18,829	3.5	19.6
その他 Others	85,248	18.1	82,370	15.3	△ 3.4
計 Total	469,529	100.0	539,707	100.0	14.9

また、これを税目別の構成比でみると、源泉所得税26.0％（前年27.2％）、法人税20.4％（同22.3％）、消費税29.7％（同23.1％）、申告所得税5.1％（同5.9％）、相続税3.5％（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 26.0% (for the previous year, 27.2%), corporation tax is 20.4% (22.3%), consumption tax is 29.7% (23.1%), self-assessment income tax is 5.1 % (5.9%) and inheritance tax is 3.5 % (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

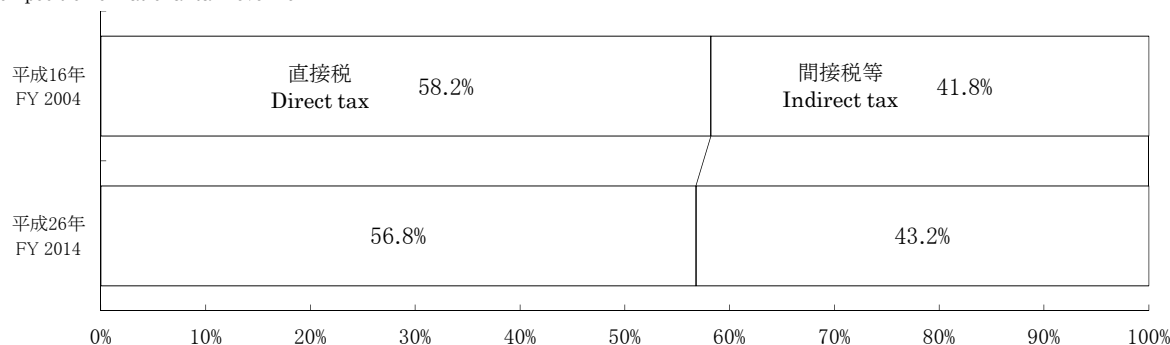


- (3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税56.8％（前年60.8％）、間接税等43.2％（同39.2％）で、10年前（平成16年度）に比べて間接税の割合は、1.4ポイント増加している（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 56.8% (for the previous year, 60.8%) and that of indirect tax is 43.2% (39.2%). The percentage of direct tax increased by 1.4 points compared to 10 years before (FY 2004) (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26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21,368千人で、申告納税額のあった者は6,126千人、還付申告者は12,479千人となっている。
これを所得者別にみると、事業所得者3,737千人、不動産所得者1,572千人、給与所得者9,450千人、雑所得者5,937人、他の区分に該当しない所得者671千人となっている（第5参照）。

The number of Income tax self-assessment, etc (herein after referred to the number of Income tax self-assessment) in 2014 is 21,368 thousand, the number of taxpayers who have income tax self-assessment 6,126 thousand, the number of filing returns for refund 12,479 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,737 thousand; Real estate income earners, 1,572 thousand; Employment income earners, 9,450 thousand; Miscellaneous income earners, 5,937 thousand; Income earners not otherwise classified, 671 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	3,737	1,631	833	1,273
その他所得者 Other income earners	17,630	4,495	11,647	1,488
不動産所得者 Real estate income earners	1,572	1,079	127	366
給与所得者 Employment income earners	9,450	2,347	6,686	417
雑所得者 Miscellaneous income earners	5,937	764	4,504	669
他の区分に該当しない所得者 Income earners not otherwise classified	671	305	330	36
合計 Total	21,368	6,126	12,479	2,763

（注）平成27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 2015, 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73兆6,793億円で、申告納税額のあった者は37兆1,740億円、還付申告者は34兆3,920億円、申告納税額は2兆7,135億円、還付税額は1兆653億円となっている（第6表参照）。

Gross income is 73,679.3 billion yen, taxpayers filing returns and paying tax is 37,174.0 billion yen, and taxpayers filing returns for refund is 34,392.0 billion yen.

The amounts of self-assessment income tax is 2,713.5 billion yen, and refund is 1,065.3 billion yen (see Table 6).

（第6表）総所得金額、申告納税額、還付税額

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

区 分 Type	総所得金額 Gross income	申告納税額 のある者 Taxpayers who have income tax self-assessment	還付申告 をした者 Filing returns for refund	申告納税額 The amounts of self-assessment income tax	還付税額 The amount of refund
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen
事業所得者 Operating income earners	91,439	65,038	18,602	5,705	2,524
その他所得者 Other income earners	645,355	306,701	325,317	21,430	8,130
不動産所得者 Real estate income earners	59,069	55,048	1,906	6,375	104
給与所得者 Employment income earners	429,796	168,311	252,921	5,980	5,434
雑所得者 Miscellaneous income earners	84,928	19,212	63,345	620	1,902
他の区分に該当しない所得者 Income earners not otherwise classified	71,562	64,130	7,145	8,454	690
合計 Total	736,793	371,740	343,920	27,135	10,653

（注）平成27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。

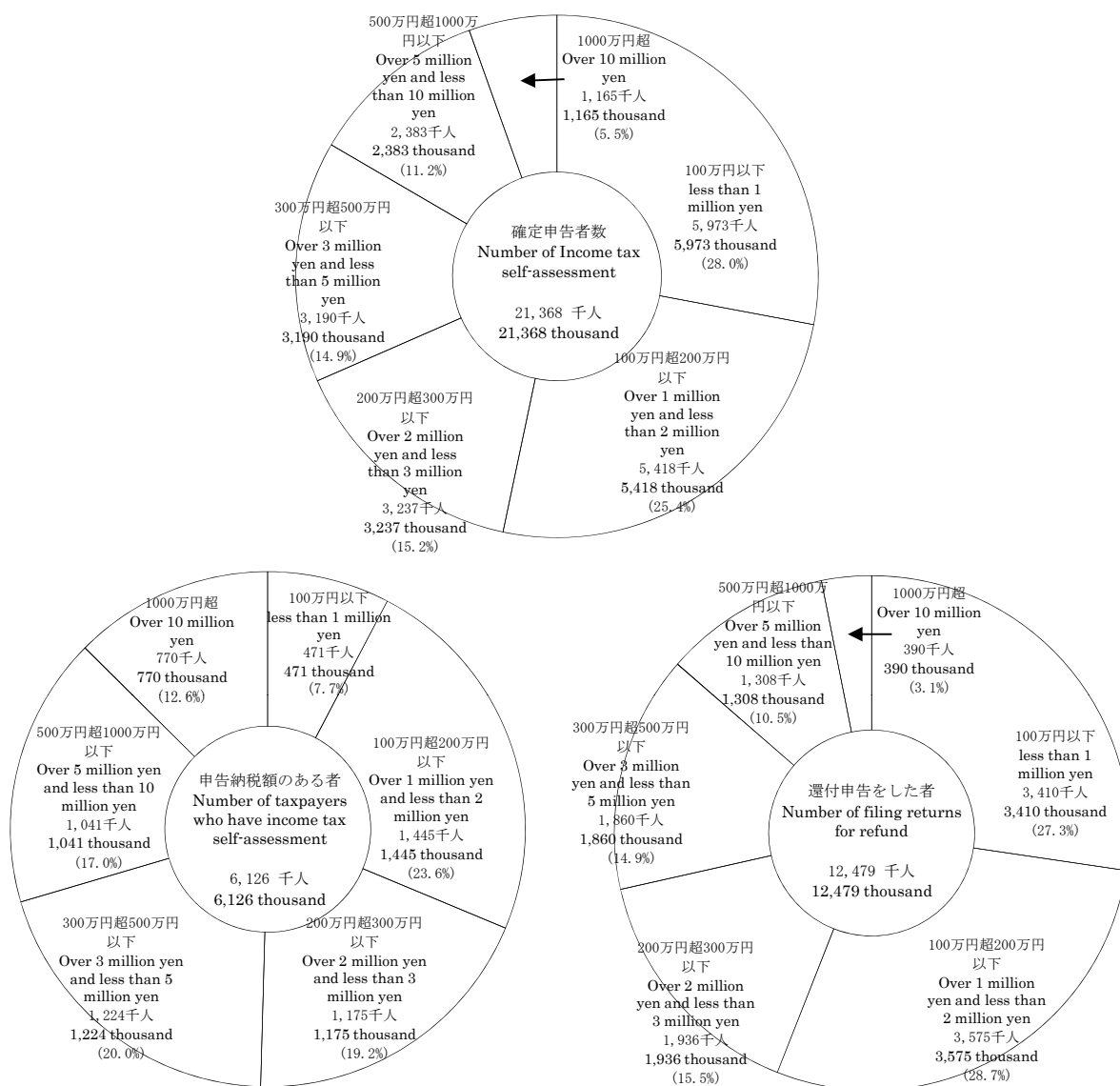
Note: Figures show Taxation as of June 30 2015, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,973千人(構成比28.0%)、100万円超200万円以下の者5,418千人(25.4%)、200万円超300万円以下の者3,237千人(15.2%)、300万円超500万円以下の者3,190千人(14.9%)、500万円超1,000万円以下の者2,383千人(11.2%)、1,000万円超の者1,165千人(5.5%)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: 5,973 thousand (component rate: 28.0 %) for less than 1 million yen; 5,418 thousand (25.4 %) for over 1 million yen and less than 2 million yen; 3,237 thousand (15.2%) for over 2 million yen and less than 3 million yen; 3,190thousand (14.9 %) for over 3 million yen and less than 5 million yen; 2,383 thousand (11.2 %) for over 5 million yen and less than 10 million yen; and 1,165 thousand (5.5 %) 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27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 2015, 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26年分の源泉所得税額(復興特別所得税を含む)は、16兆4,070億円(前年14兆6,260億円)で、前年に比べて1兆7,810億円(伸び率12.2%)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9兆7,811億円(前年9兆3,530億円)で4,281億円(伸び率4.6%)、配当所得は3兆8,214億円(前年2兆5,769億円)で1兆2,445億円(伸び率48.3%)それぞれ増加し、報酬・料金等所得は1兆1,698億円(前年1兆1,737億円)で39億円(伸び率△0.3%)減少し、利子所得等は4,807億円(前年4,391億円)で416億円(伸び率9.5%)増加している(第8表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2014 is 16,407.0 billion yen (for the previous year, 14,626.0 billion yen). It increased by 1,781.0 billion yen (rate of increase: 12.2%) compared to the previous year.

According to the breakdown by income type, employment income increased 428.1 billion yen from 9,353.0 to 9,781.1 billion yen (4.6%); dividend income increased 1,244.5 billion yen from 2,576.9 to 3,821.4 billion yen (48.3%); remuneration, fee, etc. decreased 3.9 billion yen from 1,173.7 to 1,169.8 billion yen (-0.3%); interest income, etc. increased 41.6 billion yen from 439.1 to 480.7 billion yen (9.5%) (see Table 8).

(第8表) 源泉徴収税額

Table 8: Amounts of withholding income tax

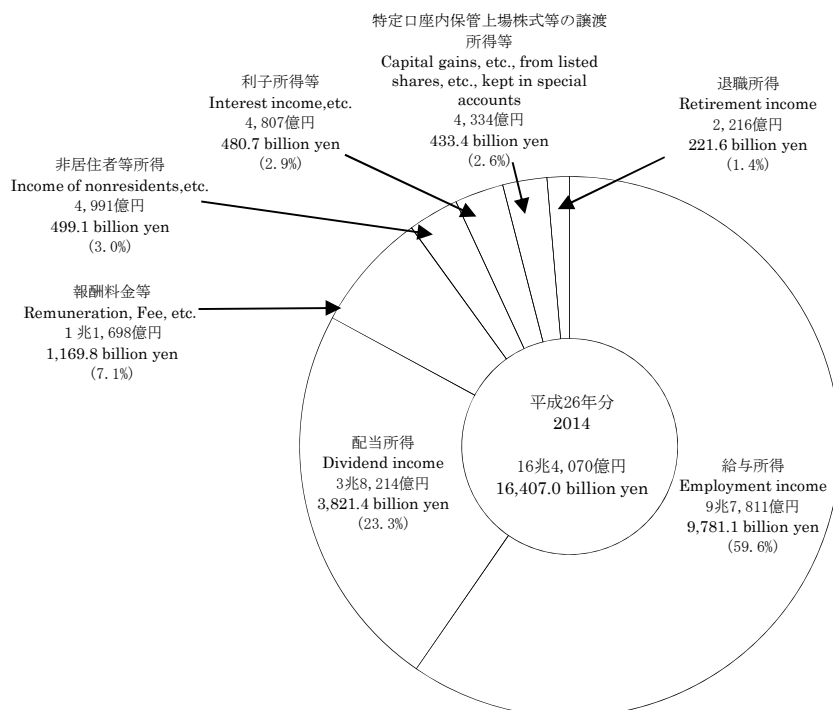
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成21年分 2009	86,269	15,842	11,499	6,620	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
26 2014	97,811	38,214	11,698	4,807	11,541	164,070	12.2

また、種類別に構成比を見ると、給与所得59.6%(前年63.9%)、配当所得23.3%(同17.6%)、報酬・料金等所得7.1%(同8.0%)、非居住者等所得3.0%(同2.3%)となっている(第9図参照)。

The component ratio of each income type is as follows: employment income, 59.6% (for the previous year, 63.9%); dividend income, 23.3% (17.6%); remuneration, fee, etc., 7.1% (8.0%); income of nonresidents, etc., 3.0% (2.3%) (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3,543千件)、報酬・料金等所得2,825千件(同2,819千件)、配当所得135千件(同131千件)となっている(第10表参照)。

The number of withholding agents is 3,543 thousand (3,543 thousand) for employment income, 2,825 thousand (2,819 thousand) for remuneration, fee, etc., and 135 thousand (131 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21年分 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
26 2014	3,543	2,825	135	80

(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26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47,563千人(前年46,454千人)で、その平均給与は男性5,144千円(同5,113千円)、女性2,722千円(同2,715千円)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 2014, the number of employment income earners who worked through a year was 47,563 thousand (for the previous year, 46,454 thousand), and the average pay was 5,144 thousand (for the previous year, 5,113 thousand yen) for men, and 2,722 thousand yen (2,715 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
		%	千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成21年分 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
26 2014	47,563	2.4	5,144	2,722	4,150

(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47,563千人のうち、源泉徴収により所得税を納税している者は40,259千人となっている。税額は8兆5,124億円であり、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 47,563 thousand employment income earners, the number of those who paid withholding income tax was 40,259 thousand. The amount of tax is 8,512.4 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		納税者割合 Percentage of taxpayers ②/①	給与総額 Total amounts of pay		税 額 Amount of tax
	①	内 納税者数 Number of taxpayers ②			内 納税者 For taxpayers	
	千人 Thousand	千人 Thousand	% 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen
平成21年分 2009	45,056	36,829	81.7	1,828,745	1,654,595	71,240
22 2010	45,520	37,547	82.5	1,875,455	1,699,764	72,473
23 2011	45,657	38,533	84.4	1,867,459	1,729,218	75,529
24 2012	45,556	38,375	84.2	1,858,508	1,721,294	72,977
25 2013	46,454	38,969	83.9	1,921,498	1,787,114	82,907
26 2014	47,563	40,259	84.6	1,974,043	1,845,833	85,124

(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301万9,425社（前年300万7,011社）となっている。

また所得金額は57兆9,021億円（同52兆8,512億円）で、これに対する税額は11兆291億円（同10兆8,207億円）となっている（第13表参照）。

The number of corporations is 3,019,425(for the previous year, 3,007,011). The amount of income is 57,902.1 billion yen (52,851.2 billion yen in the previous year), and the amount of tax is 11,029.1 billion yen (10,820.7) (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	伸び率 Growth rate	税 額 Amount of tax	伸び率 Growth rate
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%
平成21年度 FY2009	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
26 2014	3,019,425	0.4	579,021	9.6	110,291	1.9

（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301万9,425社のうち、内国法人は301万3,718社（前年300万1,443社）で、これを種類別にみると、普通法人 290万3,874社（同289万3,509社）、協同組合等4万3,905社（同4万4,206社）、公益法人等5万1,382社（同4万9,992社）となっている（第14表参照）。

Among 3,019,425 corporations, domestic corporations amount to 3,013,718 (for the previous year,3,001,443) which includes 2,903,874 (2,893,509) ordinary corporations, 43,905 (44,206) cooperative associations , etc., and 51,382 (49,992) 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21年度 FY2009	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
26 2014	3,013,718	2,903,874	43,905	51,382	14,557

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

(2) 平成26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261万6,485社（前年259万5,903社）となっている。平成26年度分の法人261万6,485社から、連結子法人（10,711社）を除いた260万5,774社のうち、欠損法人は172万9,372社（前年176万2,596社）で、その割合（欠損法人割合）は66.4%となっている（第15表参照）。

According to the results of the 2014 Corporation Sample Survey, the number of operating domestic ordinary corporations was 2,616,485(2,595,903 in the previous year).1,729,372 corporations out of 2,605,774 which is the total 2,616,485 corporations in 2014 minus 10,711 consolidated subsidiaries, are in deficit (1,762,596 in the previous year). The percentage of corporations in deficit is 66.4%(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21年度	FY2009	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
26	2014	2,605,774	876,402	1,729,372	66.4

(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1,538兆207億円（前年1,493兆4,688億円）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1,171兆3,286億円（前年1,138兆1,711億円）、所得金額は53兆9,311億円（同49兆7,926億円）、営業収入金額に対する所得金額の割合（所得率）は4.6%となっている（第16表参照）。

The amount of operating revenue is 1,538,020.7 billion yen (1,493,468.8 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 1,171,328.6 billion yen (1,138,171.1 billion yen in the previous year), and the amount of income is 53,931.1 billion yen (49,792.6 billion yen in the previous year). The ratio of the amount of income to the amount of operating revenue (income ratio) is 4.6% (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	
		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21年度	FY2009	13,241,457	△ 6.7	7,415,003	△ 11.1	303,024	△ 14.0
22	2010	13,531,278	2.2	7,548,459	1.8	324,351	7.0
23	2011	12,756,237	△ 5.7	7,670,968	1.6	339,403	4.6
24	2012	13,861,038	8.7	10,181,159	32.7	407,636	20.1
25	2013	14,934,688	7.7	11,381,711	11.8	497,926	22.1
26	2014	15,380,207	3.0	11,713,286	2.9	539,311	8.3

5 相続税

Inheritance tax

- (1) 平成26年分の相続人数は15万5,889人（前年15万2,638人）、被相続人は5万6,239人（同5万4,421人）で、前年に比べて相続人は3,251人（伸び率2.1%）増加し、被相続人は1,818人（同3.3%）増加している。

また、相続税の課税価格は11兆4,881億円（前年11兆6,381億円）、納付税額は1兆3,904億円（同1兆5,366億円）で、前年に比べて課税価格は1,500億円（伸び率△1.3%）、納付税額は1,462億円（同△9.5%）減少している（第17表参照）。

For 2014, the number of heirs is 155,889, which is 3,251 more (rate of increase: 2.1%) than the previous year (152,638) and the number of ancestors is 56,239, which is 1,818 more (rate of increase: 3.3%) than the previous year (54,421).

The taxable amount of inheritance tax is 11,488.1 billion yen, which is 150.0 billion yen less (rate of increase: -1.3%) than the previous year (11,638.1 billion yen) and the amount of tax payment is 1,390.4 billion yen, which is 146.2 billion yen less (rate of increase: -9.5%) than the previous year (1,536.6 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

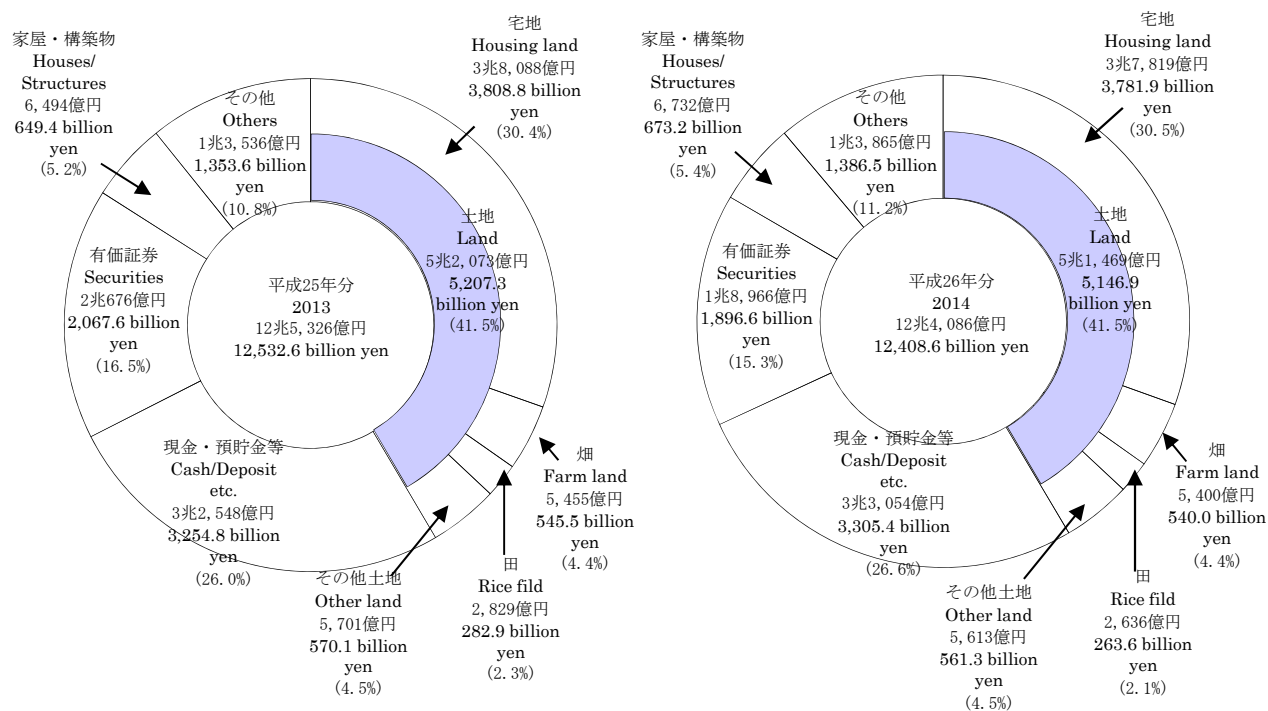
区分 Type		相続人数 Number of heirs	伸び率 Growth rate	課税価格 Taxable amount	伸び率 Growth rate	納付税額 Amount of tax payment	伸び率 Growth rate	被相続人数 Number of ancestors	伸び率 Growth rate
		人 Person	%	億円 100 million yen	%	億円 100 million yen	%	人 Person	%
平成21年分	2009	134,493	△ 3.7	101,230	△ 5.8	11,632	△ 7.1	46,439	△ 3.3
22	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
26	2014	155,889	2.1	114,881	△ 1.3	13,904	△ 9.5	56,239	3.3

- (2) 相続税の取得財産価額を種類別に見ると、土地5兆1,469億円（構成比41.5%）、現金・預貯金等3兆3,054億円（同26.6%）、有価証券1兆8,966億円（同15.3%）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, 5,146.9 billion yen (component ratio: 41.5%); cash, deposit, etc., 3,305.4 billion yen (26.6%); securities, 1,896.6 billion yen (15.3%) (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26年中に贈与を受けた者は43万7,217人(前年40万1,716人)で、前年に比べて3万5,501人(伸び率8.8%)増加している。
また、贈与税の取得財産価額は2兆1,604億円(前年1兆8,592億円)、納付税額は2,784億円(同1,690億円)で、前年に比べて取得財産価額は3,012億円(伸び率16.2%)増加、納付税額は1,094億円(同64.8%)増加している(第19表参照)。

The number of persons who received gifts during 2014 is 437,217, which is 35,501 more (rate of increase: 8.8%) than the previous year (401,716). The amount of values of properties acquired as gift is 2,160.4 billion yen, which is 301.2 billion yen more (rate of increase: 16.2%) than the previous year (1,859.2 billion yen) and the amount of tax payment is 278.4 billion yen, which is 109.4 billion yen more (rate of increase: 64.8%) than the previous year (169.0 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 Amount of values of properties acquired		納付税額 Amount of tax payment	
		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
平成21年分	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
26	2014	437,217	8.8	21,604	16.2	2,784	64.8

- (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3,522億円(構成比22.7%)、現金・預貯金等6,306億円(同40.7%)、有価証券3,730億円(同24.1%)、相続時精算課税分は土地2,460億円(同40.4%)、現金・預貯金等2,303億円(同37.9%)、有価証券799億円(同13.1%)となっている(第20図参照)。

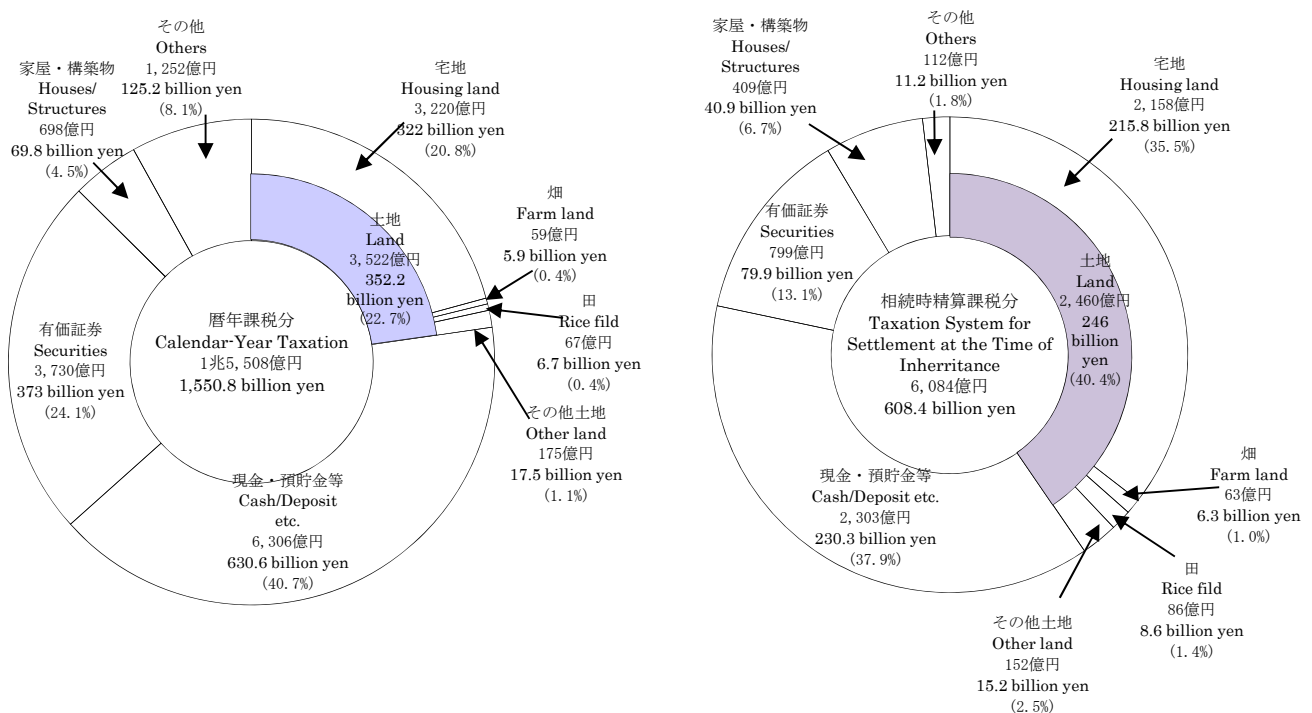
Breakdown of the values of properties acquired as gift tax base by type is as follows:

Calendar-Year Taxation: land, 352.2 billion yen (component ratio: 22.7%); cash, deposit, etc., 630.6 billion yen (40.7%); securities, 373.0 billion yen (24.1%).

Taxation System for Settlement at the Time of Inheritance: land, 246.0 billion yen (component ratio: 40.4%); cash/deposit, etc., 230.3 billion yen (37.9%); securities, 79.9 billion yen (13.1%)(see Figure 20).

(第20図) 贈与税の種類別取得財産価額

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



7 消費税

Consumption tax

平成26年度分の消費税の納税申告件数は2,962千件（前年2,958千件）、納税申告額は13兆5,045億円（同9兆3,826億円）となっている。
一方、還付申告件数は159千件（同145千件）、還付税額は3兆6,200億円（同2兆544億円）となっている。

また、平成27年3月末現在の消費税の課税事業者届出件数は3,137千件（同3,149千件）、課税事業者選択届出件数は94千件（同85千件）、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 2014 is 2,962 thousand (for the previous year, 2,958 thousand) and the amount of declared tax is 13,504.5 billion yen (9,382.6 billion yen).
The number of refund returns is 159 thousand (145 thousand), and the amount of refund tax is 3,620.0 billion yen (2,054.4 billion yen).
As of March 31 in 2015, the number of notifications of taxable enterprises status for Consumption tax is 3,137 thousand (3,149 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 94 thousand (85 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 Cnsumption 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21年度	FY2009	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
26	2014	2,962	135,045	159	36,200	3,137	94	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26年度における酒税の税額は1兆2,487億円（前年1兆2,899億円）で、前年に比べて412億円（伸び率△3.2%）減少している。
また、販売（消費）数量は833万kl（前年859万kl）で、前年に比べて26万kl（伸び率△3.0%）減少している（第22表参照）。

The amount of liquor tax for FY 2014 is 1,248.7 billion yen, which is 41.2 billion yen less (rate of increase:-3.2%) than the previous year (1,289.9 billion yen).
The volume of sales (consumption) is 833 million kl, which is 26 million kl less (rate of increase:-3.0%) than the previous year (859 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	伸び率 Growth rate	販売数量 (消 費) Volume of sales (consumption)	伸び率 Growth rate
		億円 100 million yen	%	Kl	%
平成21年度	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
26	2014	12,487	△ 3.2	8,331,433	△ 3.0

(2) 税額を品目等別に前年と比べると、発泡酒は1,014億円から1,044億円（構成比8.4%）へと30億円（伸び率3.0%）、ウイスキー及びブランデーは341億円から365億円（構成比2.9%）へと24億円（伸び率7.1%）増加している。

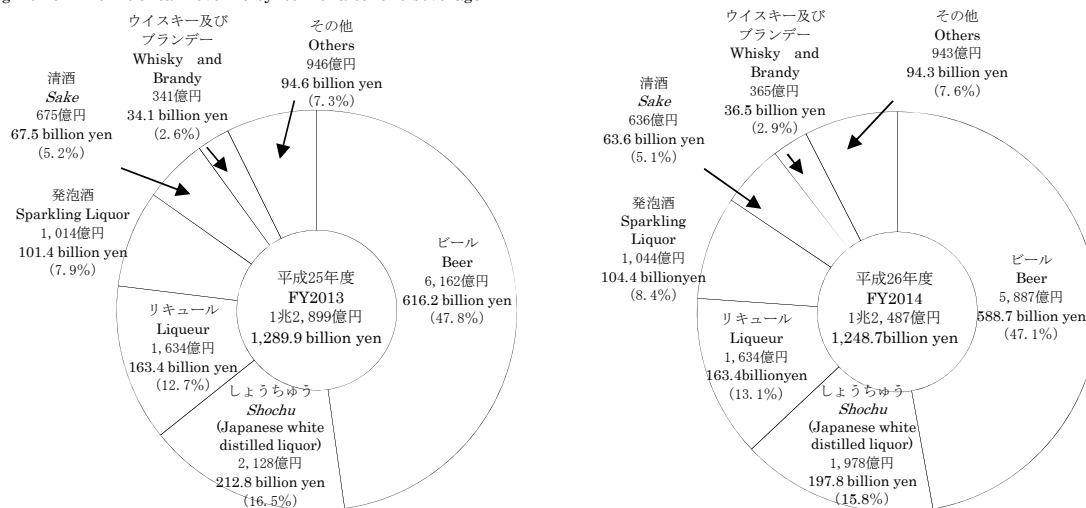
これに対し、ビールは6,162億円から5,887億円（構成比47.1%）へと275億円（伸び率△4.5%）、しょうちゅうは2,128億円から1,978億円（構成比15.8%）へと150億円（伸び率△7.0%）、清酒は675億円から636億円（構成比5.1%）へと39億円（伸び率△5.8%）減少している（第23図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Sparkling liquor increased by 3.0 billion yen (rate of increase: 3.0 %) from 101.4 billion yen to 104.4 billion yen (component ratio: 8.4 %); Whisky and Brandy increased by 2.4 billion yen (rate of increase: 7.1 %) from 34.1 billion yen to 36.5 billion yen (component ratio: 2.9 %).

Beer decreased by 27.5 billion yen (rate of increase: -4.5 %) from 616.2 billion yen to 588.7 billion yen (component ratio: 47.1 %); *Shochu* (Japanese white distilled liquor) decreased by 15 billion yen (rate of increase: -7.0 %) from 212.8 billion yen to 197.8 billion yen (component ratio: 15.8 %); Sake decreased by 3.9 billion yen (rate of increase: -5.8 %) from 67.5 billion yen to 63.6 billion yen (component ratio :5.1 %). (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、発泡酒は75万kl から76万kl（構成比9.1%）へと2万kl（伸び率2.3%）、ウイスキー及びブランデーは11万klから12万kl（構成比1.4%）へと1万kl（伸び率8.7%）増加している。

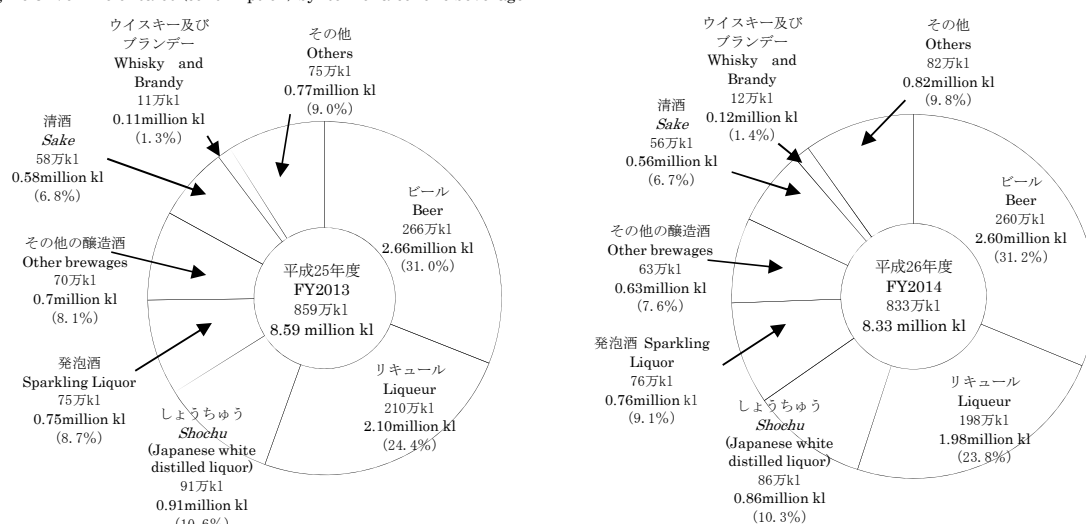
これに対し、ビールは266万kl から260万kl（構成比31.2%）へと7万kl（伸び率△2.6%）、リキュールは210万kl から198万kl（構成比23.8%）へと12万kl（伸び率△5.9%）、しょうちゅうは91万kl から86万kl（構成比10.3%）へと5万kl（伸び率△5.4%）、その他の醸造酒は70万kl から63万kl（構成比7.6%）へと7万kl（伸び率△10.1%）、清酒は58万kl から56万kl（構成比6.7%）へと2万kl（伸び率△4.1%）減少している（第24図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Sparkling liquor increased by 0.02 million kl (rate of increase: 2.3 %) from 0.75 million kl to 0.76 million kl (component ratio: 9.1 %); Whisky and Brandy increased by 0.01 million kl (rate of increase: 8.7 %) from 0.11 million kl to 0.12 million kl (component ratio :1.4 %).

Beer decreased by 0.07 million kl (rate of increase: -2.6 %) from 2.66 million kl to 2.60 million kl (component ratio: 31.2 %); Liqueur decreased by 0.12 million kl (rate of increase: -5.9 %) from 2.10 million kl to 1.98 million kl (component ratio: 23.8 %); *Shochu* decreased by 0.05 million kl (rate of increase: -5.4 %) from 0.91 million kl to 0.86 million kl (component ratio: 10.3 %); Other brewed liquors decreased by 0.07 million kl (rate of increase: -10.1 %) from 0.70 million kl to 0.63 million kl (component ratio: 7.6 %); Sake decreased by 0.02 million kl (rate of increase: -4.1 %) from 0.58 million kl to 0.56 million kl (component ratio: 6.7 %). (see Figure 24).

(第24図) 品目等別の販売（消費）数量

Figure 3: 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26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、1,120億本(前年1,177億本)、税額は6,573億円(同6,927億円)で、前年に比べて課税数量で57億本(伸び率△4.8%)、税額で354億円(同△5.1%)減少している(第25表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2014 is 112.0 billion pieces, which is 5.7 billion pieces less (rate of increase:-4.8 %) than the previous year (117.7 billion pieces).

And the amount of tax is 657.3 billion yen, which is 35.4 billion yen less (-5.1 %) than the previous year (692.7 billion yen)(see Table 25).

(第25表) たばこ税及びたばこ特別税の課税数量、税額

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

区 分 Type		課税数量 Taxable quantity		税 額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		億本 100 million pieces	%	億円 100 million yen	%
平成21年度	FY2009	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
26	2014	1,120	△ 4.8	6,573	△ 5.1

10 揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

平成26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、50,585千kl(前年52,527千kl)、税額は2兆7,168億円(同2兆8,213億円)で、前年に比べて課税数量で1,942千kl(伸び率△3.7%)、税額で1,045億円(同△3.7%)減少している(第26表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2014 is 50,585 thousand kl (for the previous year, 52,527 thousand kl), which is 1,942 thousand kl less (rate of increase -3.7 %) than the previous year. And the amount of tax is 2,716.8 billion yen, which is 104.5 billion yen less (-3.7%) than previous year (2,821.3 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 quantity and Amount of tax of gasoline tax and local gasoline tax

区 分 Type		課税数量 Taxable quantity		税 額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成21年度	FY2009	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
26	2014	50,585	△ 3.7	27,168	△ 3.7

11 航空機燃料税

Aviation fuel tax

平成26年度における航空機燃料税の課税数量は5,020千kl(前年4,938千kl)、税額は782億円(同777億円)で、前年に比べて課税数量で82千kl(伸び率1.7%)、税額で5億円(同0.7%)増加している(第27表参照)。

Taxable quantity of aviation fuel tax in FY 2014 is 5,020 thousand kl, which is 82 thousand kl more (rate of increase:1.7 %) than the previous year (4,938 thousand kl). And the amount of tax is 78.2 billion yen, which is 0.5 billion yen more (0.7 %) than the previous year (77.7 billion yen)(see Table 27).

(第27表) 航空機燃料税の課税数量、税額

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

区 分 Type		課税数量 Taxable quantity		税 額 Amount of tax	
			伸び率 Growth rate		伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成21年度	FY2009	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
26	2014	5,020	1.7	782	0.7

12 石油ガス税

Liquefied petroleum gas tax

平成26年度における石油ガス税の課税数量は1,110千t（前年1,177千t）、税額は194億円（同206億円）で、前年に比べて課税数量で67千t（伸び率△5.7%）、税額で12億円（同△5.7%）減少している（第28表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2014 is 1,110 thousand ton, which is 67 thousand ton less (rate of increase: -5.7 %) than the previous year (1,177 thousand ton). And the amount of tax is 19.4 billion yen, which is 1.2 billion yen less (-5.7 %) than the previous year (20.6 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	伸び率 Growth rate	税 額	
				Amount of tax	伸び率 Growth rate
		千 t	%	億円	%
		Thousand ton		100 million yen	
平成21年度	FY2009	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
26	2014	1,110	△ 5.7	194	△ 5.7

13 石油石炭税

Petroleum and coal tax

平成26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638千kl（前年680千kl）、ガス状炭化水素分が3,227千t（同3,197千t）、石炭分が1,793千t（同1,753千t）で、前年に比べて原油分は42千kl（伸び率△6.2%）減少し、ガス状炭化水素分は30千t（同0.9%）増加し、石炭分は40千t（同2.3%）増加している。税額は原油分が16.1億円（前年15.6億円）、ガス状炭化水素分が50.8億円（同42.8億円）、石炭分が20.1億円（同16.1億円）で、前年に比べて原油分は0.5億円（伸び率3.1%）増加し、ガス状炭化水素分は8.0億円（同18.6%）増加し、石炭分は4.0億円（同24.9%）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 2014 is as follows: crude oil decreased by 42 thousand kiloliter (rate of increase of -6.2%) from 680 thousand kiloliter in the previous year to 638 thousand kl; gaseous hydrocarbons increased by 30 thousand tons (0.9%) from 3,197 thousand tons in the previous year to 3,227 thousand tons; coal increased by 40 thousand tons (2.3%) from 1,753 thousand tons in the previous year to 1,793 thousand tons. The tax amounts are as follows: crude oil increased by 0.05 billion yen (rate of increase 3.1%) from 1.56 billion yen in the previous year to 1.61 billion yen; gaseous hydrocarbons increased by 0.80 billion yen (18.6%) from 4.28 billion yen in the previous year to 5.08 billion yen; coal increased by 0.40 billion yen (24.9%) from 1.61 billion yen in the previous year to 2.01 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	伸び率 Growth rate	税 額	
				Amount of tax	伸び率 Growth rate
		千kl	%	億円	%
		Thousand KL		100 million yen	
原 油					
crude oil					
平成21年度	FY2009	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
26	2014	638	△ 6.2	16.1	3.1
ガス状炭化水素					
gaseous hydrocarbons					
平成21年度	FY2009	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
26	2014	3,227	0.9	50.8	18.6
石 炭					
coal					
平成21年度	FY2009	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
26	2014	1,793	2.3	20.1	24.9

14 印紙税 Stamp tax

平成26年度における印紙税（現金納付分）の税額は1,674億円（前年1,891億円）、納税人員は167千人（同166千人）で、前年に比べて税額で217億円（伸び率△11.5%）減少し、納税人員で1.0千人（同0.6%）増加している（第30表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2014 is 167.4 billion yen, which is 21.7 billion yen less (rate of increase: -11.5 %) than the previous year (189.1 billion yen).

The number of taxpayers increased by 1.0 thousand from the previous year (166 thousand) to 167 thousand (see Table 30).

（第30表）印紙税の税額、納税人員

Table 30: Amount of stamp tax and Number of taxpayers

区 分 Type		税 額 Amount of tax	伸び率 Growth rate	納税人員 Number of taxpayers	伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成21年度	FY2009	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
26	2014	1,674	△ 11.5	167	0.6

15 電源開発促進税 Promotion of power-resources development tax

平成26年度における電源開発促進税の課税電力量は8,583億kWh（前年8,735億kWh）、税額は3,219億円（同3,276億円）で、前年に比べて課税電力量で152億kWh（伸び率△1.7%）、税額で57億円（同△1.7%）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 2014 is 858.3 billion kWh, which is 15.2 billion kWh less (rate of increase:-1.7%) than the previous year (873.5 billion kWh).

And the amount of tax is 321.9 billion yen , which is 5.7 billion yen less (-1.7 %) than the previous year (327.6 billion yen)(see Table 31).

（第31表）電源開発促進税の電力量、税額

Table 31: Taxable 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	伸び率 Growth rate	税 額 Amount of tax	伸び率 Growth rate
		億kWh 100 million kWh	%	億円 100 million yen	%
平成21年度	FY2009	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
26	2014	8,583	△ 1.7	3,219	△ 1.7

16 国税徴収

Collection of national tax

- (1) 平成26年度における国税の徴収決定済額は、59兆377億円（前年52兆156億円）で、前年に比べて7兆221億円（伸び率13.5%）増加している（第32表参照）。

The amount determined for collection of national tax in FY 2014 is 59,037.7 billion yen, which is 7,022.1 billion yen more (rate of increase: 13.5 %) than the previous year (52,015.6 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25年度 FY2013	構成比 Component ratio	平成26年度 FY2014	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen		億円 100 million yen		
消費税及地方消費税 Consumption tax and local consumption tax	130,458	25.1	187,215	31.7	43.5
消費 税 Consumption tax					
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	150,903	29.0	167,957	28.4	11.3
源 泉 所 得 税 Withholding income tax					
法 人 税 Corporation tax	116,750	22.4	120,867	20.5	3.5
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	33,435	6.4	33,428	5.7	△ 0.0
申 告 所 得 税 Self-assessment income tax					
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	30,674	5.9	29,432	5.0	△ 4.0
揮発油税及地方道路税 Gasoline tax and local road tax					
相 続 税 Inheritance tax	18,218	3.5	20,899	3.5	14.7
酒 税 Liquor tax	12,905	2.5	12,501	2.1	△ 3.1
そ の 他 Others	26,813	5.2	18,079	3.1	△ 32.6
計 Total	520,156	100.0	590,377	100.0	13.5

（注）「相続税」には贈与税を含む。

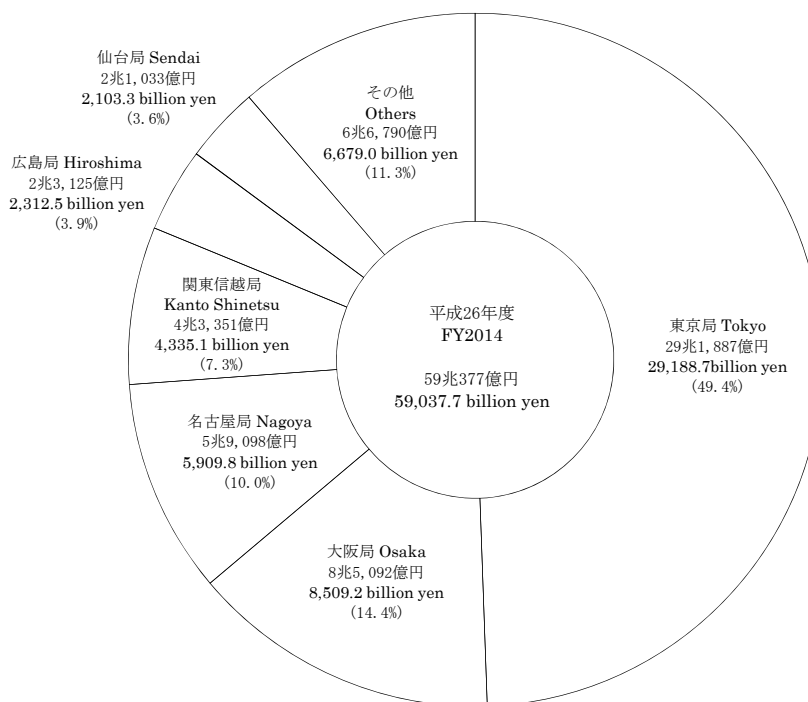
Note: Inheritance tax includes gift tax.

- (2) 国税局別に徴収決定済額をみると、東京国税局29兆1,887億円（構成比49.4%）、大阪国税局8兆5,092億円（14.4%）、名古屋国税局5兆9,098億円（10.0%）、関東信越国税局4兆3,351億円（7.3%）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, 29,188.7 billion yen (component ratio: 49.4 %); Osaka, 8,509.2 billion yen (14.4 %); Nagoya, 5,909.8 billion yen (10.0 %); Kanto Shinetsu, 4,335.1 billion yen (7.3 %) (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

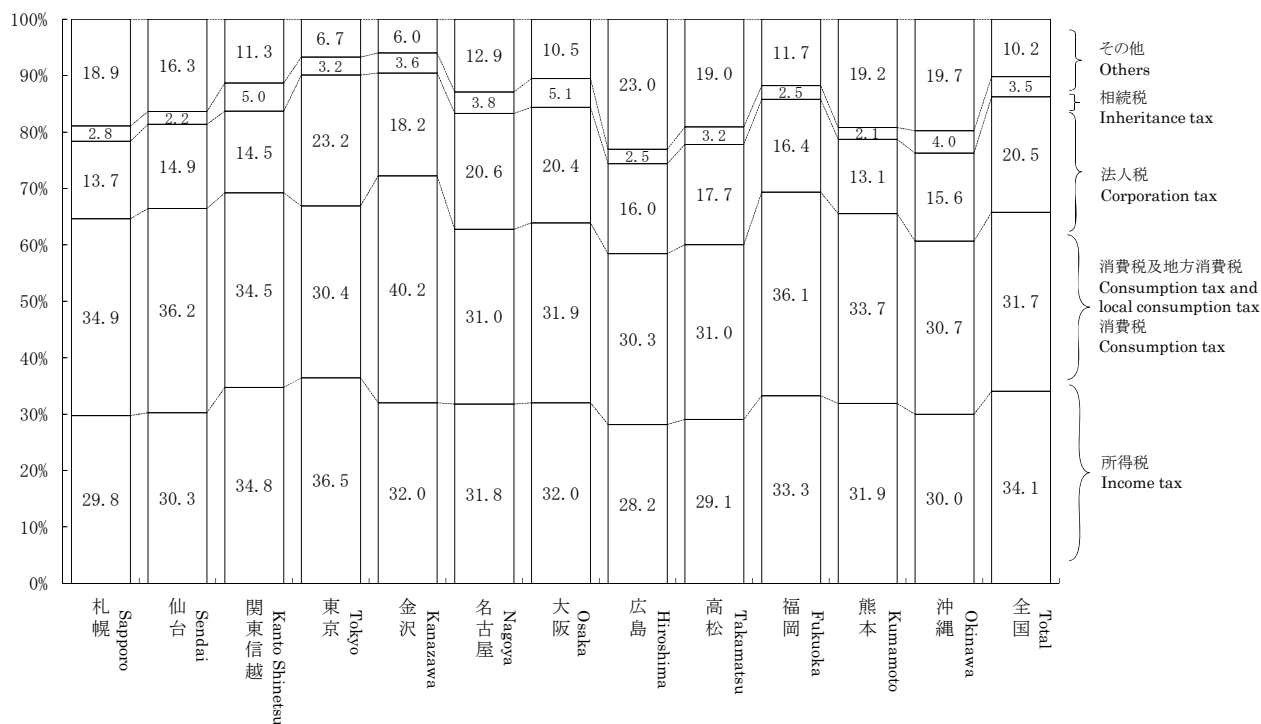


また、国税局別に主要税目の構成をみると、関東信越、東京、名古屋、大阪の各国税局については所得税の比率が最も高く、その他の各国税局については消費税、消費税及地方消費税の比率が最も高くなっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that income tax represents the highest component rate in Kantoshinetsu, Tokyo, Nagoya, and Osaka Regional Taxation Bureaus, while consumption tax as well as consumption tax and local consumption tax represent the highest rates in other Regional Taxation Bureaus (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

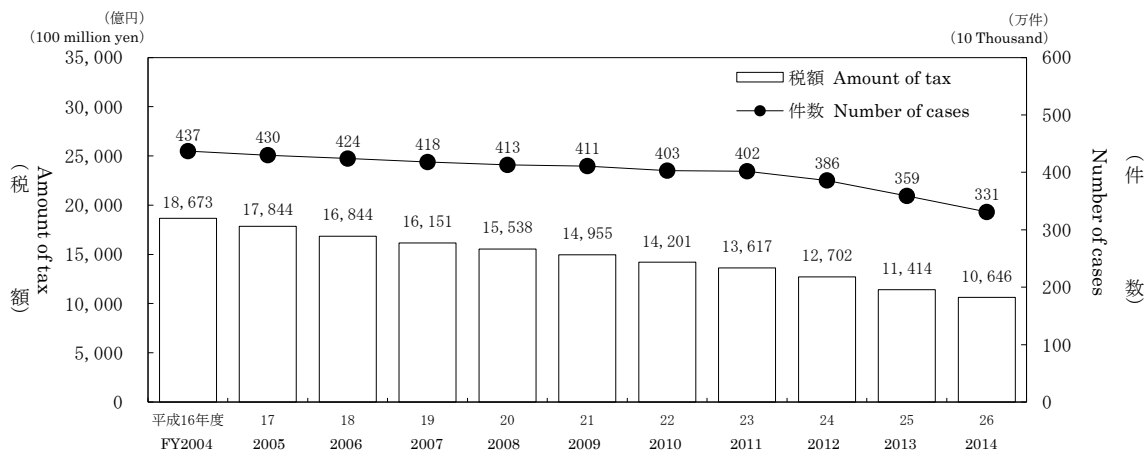
Delinquency of national tax

(1)平成26年度末における国税の整理中の滞納は、331.3万件（前年度359.4万件）1兆646億円（同1兆1,414億円）であり、前年に比べ件数は28.1万件（伸び率△7.8%）減少しており、税額も767億円（同△6.7%）減少している（第35図参照）。

As of the end of FY 2014, the number of tax delinquencies in processing is 3,313 thousand (for the previous fiscal year, 3,594 thousand) and the amount of arrears is 1,064.6 billion yen (1,141.4 billion yen). Compared to the previous year, they decreased by 281 thousand (rate of increase: -7.8 %), and by 76.7 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26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3,477億円（前年度3,564億円）、申告所得税3,082億円（同3,320億円）、源泉所得税1,877億円（同2,145億円）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, 347.7 billion yen (for the previous fiscal year 356.4 billion yen); Self-assessment income tax, 308.2 billion yen (332.0 billion yen) ; withholding income tax, 187.7 billion yen (214.5 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25年度 FY2013		平成26年度 FY2014		
	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	672	2,145	605	1,877	△ 12.5
申告所得税 Self-assessment income tax	1,399	3,320	1,286	3,082	△ 7.2
法人税 Corporation tax	126	1,419	113	1,267	△ 10.7
相続税 Inheritance tax	22	936	19	917	△ 2.0
消費税 Consumption tax	1,361	3,564	1,272	3,477	△ 2.4
その他 Others	13	29	19	26	△ 9.8
合 計 Grand total	3,594	11,414	3,313	10,646	△ 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。

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26年度中の異議申立ての発生件数は2,755件(前年度2,358件)で前年度に比べて397件(伸び率16.8%)増加している。前年度から繰り越された640件を含む要処理件数3,395件のうち、処理済件数は2,745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256件(前年度253件)、割合は9.3%(前年度10.0%)となっている(第37表参照)。

The number of the requests for reinvestigation in FY 2014 is 2,755 which is 397 more (rate of increase: 16.8%) than the previous fiscal year (2,358).

Out of 3,395 cases necessary to dispose including 640 cases carried over from the previous year, 2,745 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 256 (for the previous fiscal year, 253), which accounts for 9.3% (10.0%) of all cases (see Table 37).

(第37表) 異議申立ての状況

Table37: Disposition of requests for reinvestigation

区 分 Type		申立て件数 Number of the requests for reinvestigation		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21年度	FY2009	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
26	2014	2,755	16.8	2,745	256	9.3

- (2) 平成26年度中の審査請求の請求件数は2,030件(前年度2,855件)で前年度に比べて825件(伸び率△28.9%)減少している。前年度から繰り越された2,570件を含む要処理件数4,600件のうち、処理済件数は2,980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239件(前年度236件)、割合は8.0%(同7.7%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2014 is 2,030, which is 825 less (rate of increase: -28.9%) than the previous year (2,855).

Out of 4,600 cases necessary to dispose including 2,570 cases carried over from the previous year, 2,980 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 239 (for the previous year, 236), which accounts for 8.0% (7.7%) 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21年度	FY2009	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
26	2014	2,030	△ 28.9	2,980	239	8.0

- (3) 平成26年度中に国側を被告とした訴訟の発生件数は237件(前年度290件)で、前年度に比べて53件(伸び率△18.3%)減少している。訴訟が終結した件数は280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19件(前年度24件)、割合は6.8%(前年度7.3%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2014 was 237 (compared to 290 in the previous year), -53 year-on-year (-18.3% year-on-year).

During the fiscal year, final court decisions were made on 280 cases, of which court decisions partly or fully in favor of plaintiffs were made in 19 cases (compared to 19 cases in the previous year), accounting for 6.8% (up from 7.3% 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		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21年度	FY2009	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
26	2014	237	△ 18.3	280	19	6.8

19 直接国税犯則事件（査察事件）

Direct national tax crime (criminal investigation)

- (1) 平成26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98件で、そのうち有罪件数は96件（有罪率98.0%）である（第40表参照）。

The number of first trials related to Direct National Tax Crime in FY 2014 is 98, of which the number of conviction cases is 96 (rate of conviction ruling: 98.0 %) (see Table 40).

（第40表）一審判決数及び有罪件数・率の累年比較

Table 40: Number of first trials, Comparison of the number and rate of conviction rulings by FY

区 分 Type	判決件数 Number of first trials	有 罪 Conviction ruling	
		件 数 Number of conviction ruling	率 Rate
	件 Case	件 Case	%
平成21年度 FY2009	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
26 2014	98	96	98.0

（注）件数には、上級審からの差戻し件数を含む。

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

- (2) 平成26年度における査察事件に係る脱税額は150億円で、前年度より5億円（3.6%）増加し、1件あたりの脱税額は83百万円（前年度78百万円）となっている（第41表参照）。

The amount of tax evasion involved in criminal investigation cases in FY 2014 is 15.0 billion yen, which is 0.5 billion yen more (3.6 %) than the previous year. Average amount of tax evasion per case prosecuted is 83 million yen (for the previous year, 78 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
	億円 100 million yen	%	百万円 million yen
平成21年度 FY2009	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
26 2014	150	3.6	83

資料：査察課調

Source: Criminal Investigation Division