

# 平成28年度統計調査結果の概要

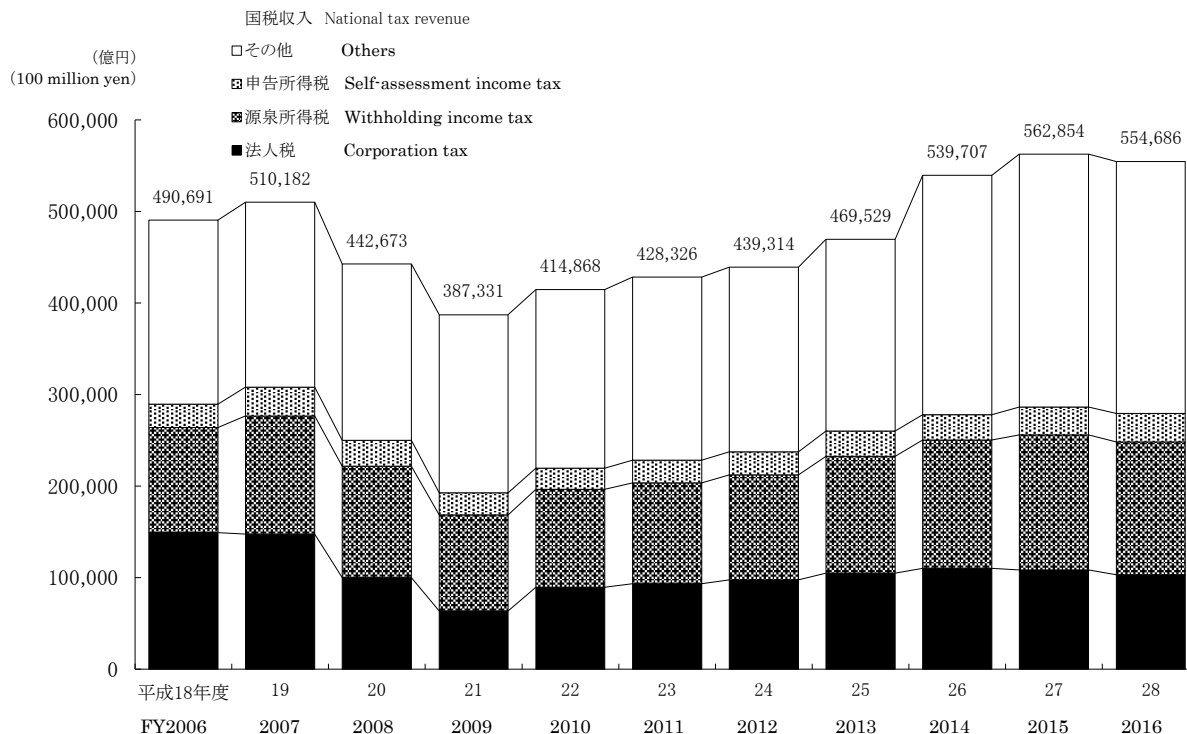
## Outline of Results of Statistical Survey for FY2016

### 1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成28年度における租税及び印紙収入の決算額（一般会計分）は55兆4,686億円（前年56兆2,854億円）で、前年に比べて8,168億円（伸び率△1.5%）の減少となっている（第1図、第2表参照）。

Total amount settled of tax and stamp revenues of FY2016(for general account) is 55,468.6 billion yen (56,285.4 billion yen for the previous year), a decrease of 816.8 billion yen (rate of increase: -1.5%) 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14兆4,860億円（前年14兆7,732億円）、法人税10兆3,289億円（同10兆8,274億円）、消費税17兆2,282億円（同17兆4,263億円）、申告所得税3兆1,251億円（同3兆340億円）、相続税2兆1,314億円（同1兆9,684億円）となっており、前年に比べて、申告所得税、相続税はそれぞれ911億円（3.0%）、1,630億円（8.3%）増加し、源泉所得税、法人税、消費税はそれぞれ2,872億円（△1.9%）、4,985億円（△4.6%）、1,981億円（△1.1%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 14,486.0 billion yen (for the previous year, 14,773.2 billion yen), corporation tax of 10,328.9 billion yen (10,827.4 billion yen), consumption tax 17,228.2 billion yen (17,426.3 billion yen), self-assessment income tax of 3,125.1 billion yen (3,034.0 billion yen), and inheritance tax of 2,131.4 billion yen (1,968.4 billion yen). Compared with the previous year, self-assessment income tax and inheritance tax increased by 91.1 billion yen (3.0%), and 163.0 billion yen (8.3%) respectively. Compared with the previous year, withholding income tax, corporation tax, consumption tax decreased by 287.2 billion yen (-1.9%), 498.5 billion yen (-4.6%), 198.1 billion yen (-1.1%) 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

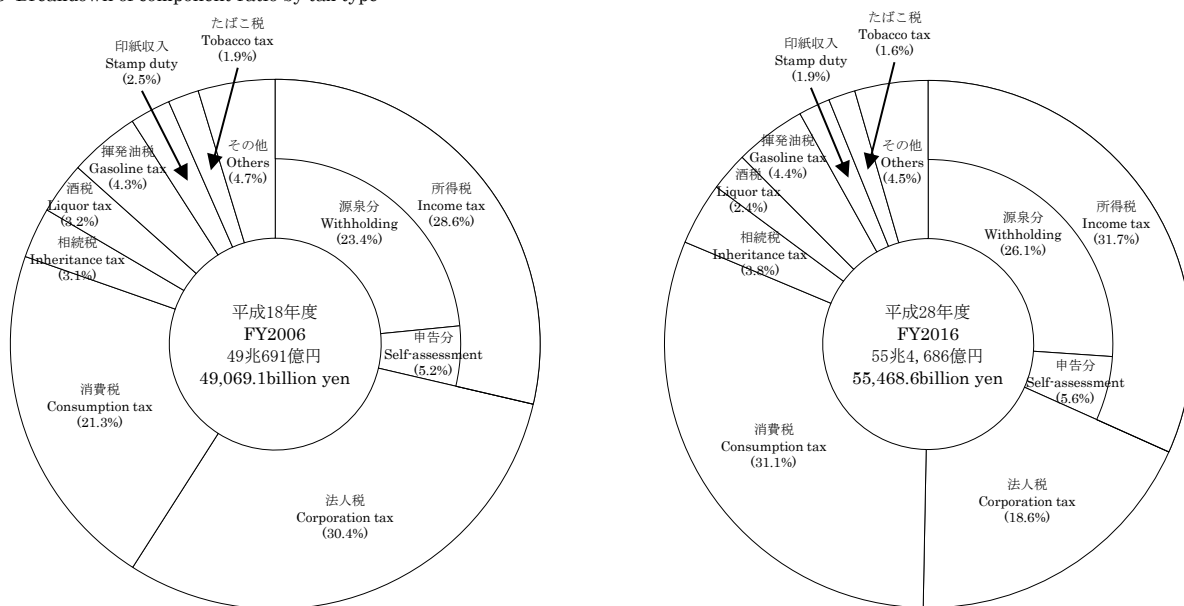
区分 Type	平成27年度 FY2015	構成比 Component ratio	平成28年度 FY2016	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	
源泉所得税 Withholding income tax	147,732	26.2	144,860	26.1	△ 1.9
法人税 Corporation tax	108,274	19.2	103,289	18.6	△ 4.6
消費税 Consumption tax	174,263	31.0	172,282	31.1	△ 1.1
申告所得税 Self-assessment income tax	30,340	5.4	31,251	5.6	3.0
相続税 Inheritance tax	19,684	3.5	21,314	3.8	8.3
その他 Others	82,561	14.7	81,691	14.8	△ 1.1
計 Total	562,854	100.0	554,686	100.0	△ 1.5

また、これを税目別の構成比で見ると、源泉所得税26.1%（前年26.2%）、法人税18.6%（同19.2%）、消費税31.1%（同31.0%）、申告所得税5.6%（同5.4%）、相続税3.8%（同3.5%）となっている（第2表、第3図参照）。

From the viewpoint of the component ratio by tax type, withholding income tax is 26.1% (for the previous year, 26.2%), corporation tax is 18.6% (19.2%), consumption tax is 31.1% (31.0%), self-assessment income tax is 5.6% (5.4%) and inheritance tax is 3.8% (3.5%) (see Table 2 and Figure 3).

(第3図) 税目別の構成比

Figure 3: Breakdown of component ratio by tax type

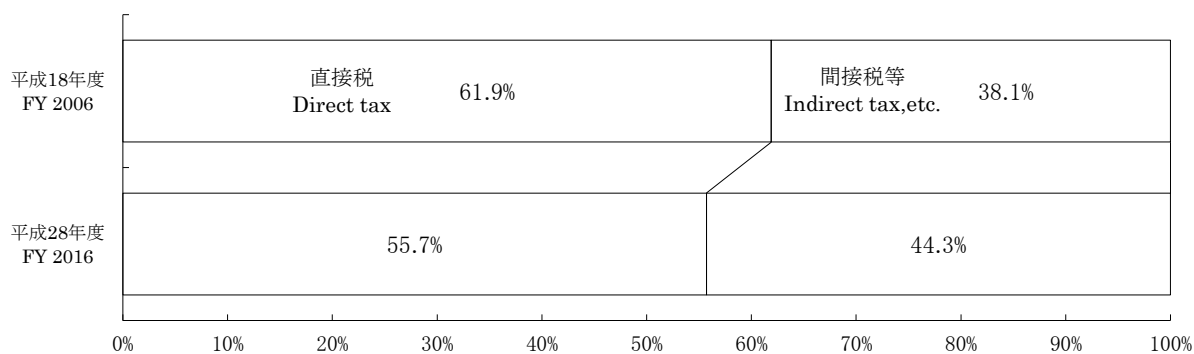


(3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税55.7%（前年56.0%）、間接税等44.3%（同44.0%）で、10年前（平成18年度）に比べて間接税の割合は、6.2ポイント増加している（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 55.7% (for the previous year, 56.0%) and that of indirect tax is 44.3% (44.0%). The percentage of direct tax increased by 6.2 points compared to 10 years before (FY 2006) (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28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21,664千人で、申告納税額のあった者は6,376千人、還付申告者は12,569千人となっている。

これを所得者別にみると、事業所得者3,777千人、不動産所得者1,587千人、給与所得者9,789千人、雑所得者5,916千人、他の区分に該当しない所得者595千人となっている（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 2016 is 21,664 thousand, the number of taxpayers who have income tax self-assessment 6,376 thousand, the number of filing returns for refund 12,569 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,777 thousand; Real estate income earners, 1,587 thousand; Employment income earners, 9,789 thousand; Miscellaneous income earners, 5,916 thousand; Income earners not otherwise classified, 595 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	申告納税額 のある者	還付申告 をした者	左記以外
		Number of Income tax self- assessment	Number of taxpayers who have income tax self-assessment	Number of filing returns for refund	Others
		千人	千人	千人	千人
		Thousand	Thousand	Thousand	Thousand
事業所得者	Operating income earners	3,777	1,735	841	1,201
その他所得者	Other income earners	17,887	4,640	11,728	1,519
不動産所得者	Real estate income earners	1,587	1,101	130	356
給与所得者	Employment income earners	9,789	2,462	6,877	450
雑所得者	Miscellaneous income earners	5,916	771	4,463	682
他の区分に該当しない所得者	Income earners not otherwise classified	595	307	258	30
<b>合計</b>	<b>Total</b>	<b>21,664</b>	<b>6,376</b>	<b>12,569</b>	<b>2,720</b>

(注) 平成29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 2017, 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78兆7,099億円で、申告納税額のあった者は40兆1,298億円、還付申告者は36兆3,912億円、申告納税額は3兆669億円、還付税額は1兆878億円となっている（第6表参照）。

Gross income is 78,709.9 billion yen, taxpayers filing returns and paying tax is 40,129.8 billion yen, and taxpayers filing returns for refund is 36,391.2 billion yen.

The amounts of self-assessment income tax is 3,066.9 billion yen, and refund is 1,087.8 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	申告納税額 のある者	還付申告 をした者	申告納税額	還付税額
		Gross income	Taxpayers who have income tax self-assessment	Filing returns for refund	The amounts of self-assessment income tax	The amount of refund
		億円	億円	億円	億円	億円
		100 million yen	100 million yen	100 million yen	100 million yen	100 million yen
事業所得者	Operating income earners	98,087	71,261	19,343	6,374	2,580
その他所得者	Other income earners	689,012	330,037	344,570	24,295	8,297
不動産所得者	Real estate income earners	60,402	56,373	1,951	6,529	115
給与所得者	Employment income earners	459,843	175,265	274,854	6,234	5,861
雑所得者	Miscellaneous income earners	83,391	18,559	62,471	571	1,868
他の区分に該当しない所得者	Income earners not otherwise classified	85,377	79,840	5,295	10,960	453
<b>合計</b>	<b>Total</b>	<b>787,099</b>	<b>401,298</b>	<b>363,912</b>	<b>30,669</b>	<b>10,878</b>

(注) 平成29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。

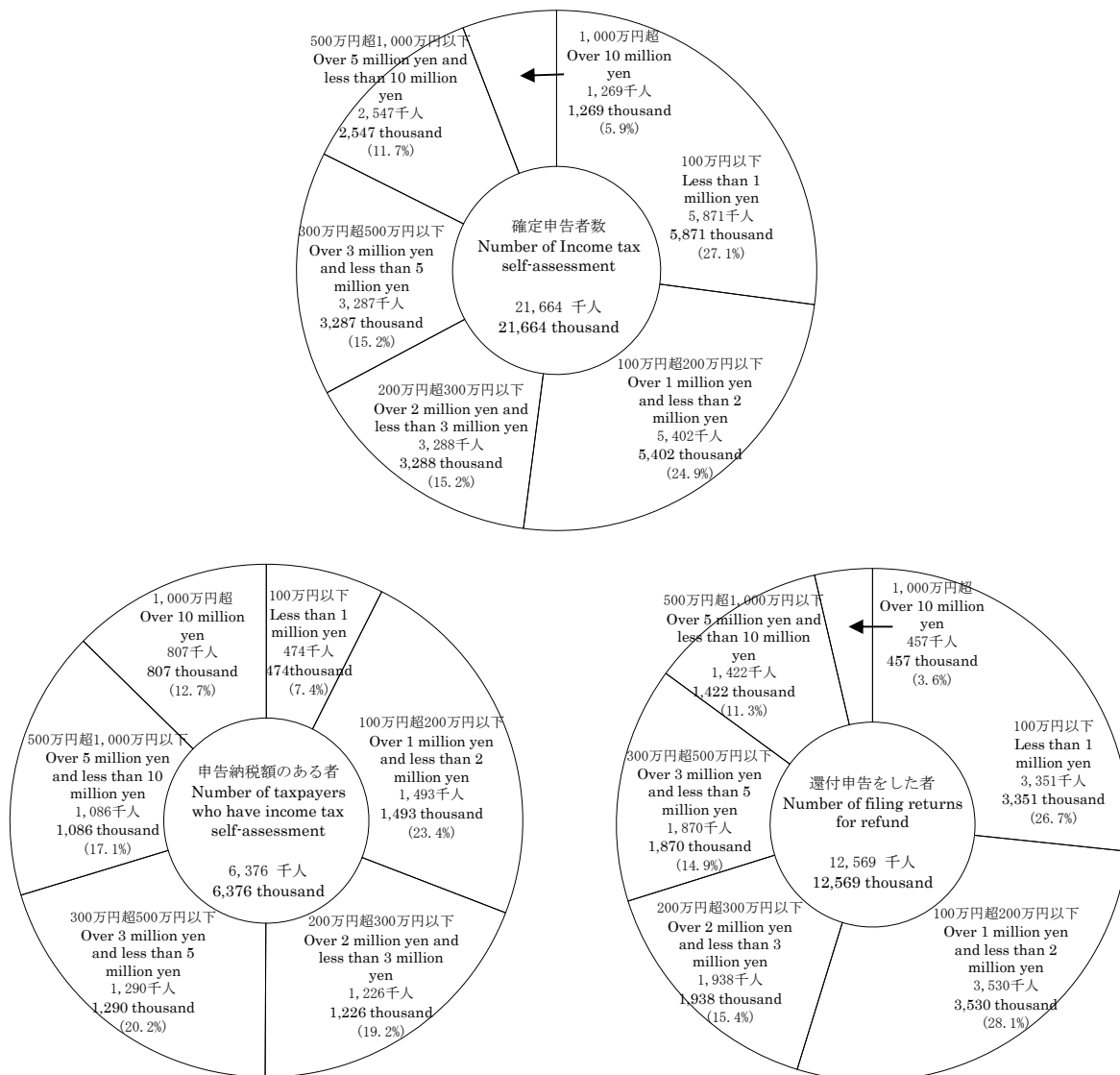
Note: Figures show Taxation as of June 30 2017, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,871千人(構成比27.1%)、100万円超200万円以下の者5,402千人(24.9%)、200万円超300万円以下の者3,288千人(15.2%)、300万円超500万円以下の者3,287千人(15.2%)、500万円超1,000万円以下の者2,547千人(11.7%)、1,000万円超の者1,269千人(5.9%)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: 5,871 thousand (component rate: 27.1 %) for less than 1 million yen; 5,402 thousand (24.9 %) for over 1 million yen and less than 2 million yen; 3,288 thousand (15.2%) for over 2 million yen and less than 3 million yen; 3,287 thousand (15.2 %) for over 3 million yen and less than 5 million yen; 2,547 thousand (11.7 %) for over 5 million yen and less than 10 million yen; and 1,269 thousand (5.9 %) 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29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 2017, 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28年分の源泉所得税額(復興特別所得税を含む)は、16兆7,218億円(前年17兆8,243億円)で、前年に比べて1兆1,025億円(伸び率△6.2%)減少している。

これを所得種類別に前年と比べると、給与所得は10兆3,921億円(前年10兆1,736億円)で2,185億円(伸び率2.1%)、報酬・料金等所得は1兆2,002億円(前年1兆1,864億円)で138億円(伸び率1.2%)、それぞれ増加している。

これに対し、配当所得は3兆7,381億円(前年4兆5,917億円)で8,536億円(伸び率△18.6%)、利子所得等は3,479億円(前年4,302億円)で822億円(伸び率△19.1%)減少している(第8表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2016 is 16,721.8 billion yen (for the previous year, 17,824.3 billion yen). It increased by 1,102.5 billion yen (rate of increase: △6.2%) compared to the previous year.

According to the breakdown by income type, employment income increased 218.5 billion yen from 10,173.6 to 10,392.1 billion yen (2.1%); remuneration, fee, etc. increased 13.8 billion yen from 1,186.4 to 1,200.2 billion yen (1.2%); dividend income decreased 853.6 billion yen from 4,591.7 to 3,738.1 billion yen (△18.6%); interest income, etc. decreased 82.2 billion yen from 430.2 to 347.9 billion yen (△19.1%) (see Table 8).

(第8表) 源泉徴収税額

Table 8: Amounts of withholding income tax

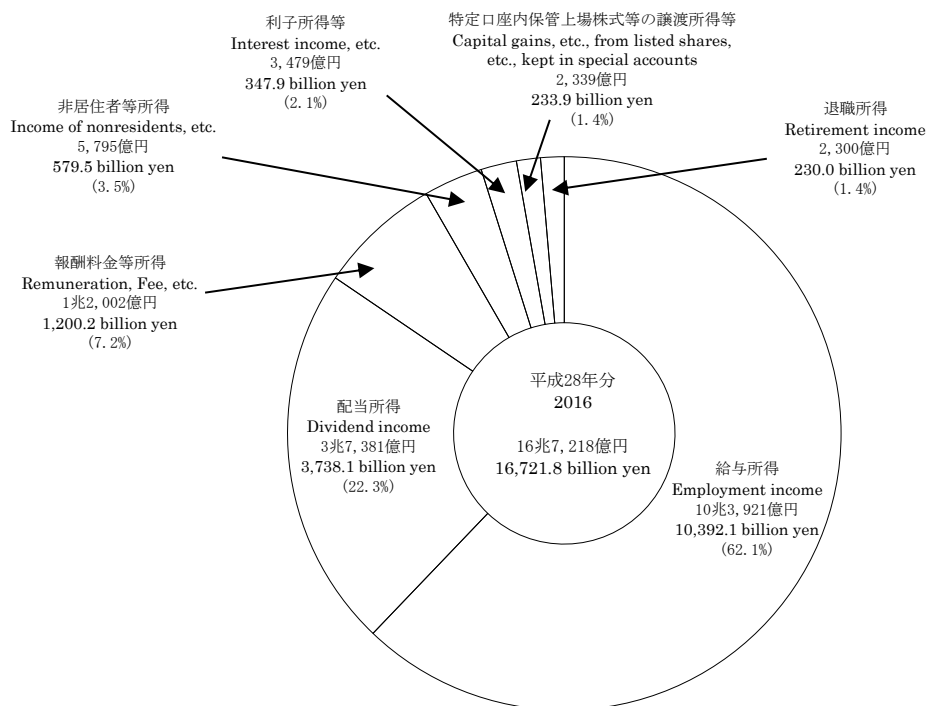
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 所得 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成23年分 2011	90,064	16,701	11,511	4,679	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
27 2015	101,736	45,917	11,864	4,302	14,423	178,243	8.6
28 2016	103,921	37,381	12,002	3,479	10,434	167,218	△ 6.2

また、種類別に構成比を見ると、給与所得62.1%(前年57.1%)、配当所得22.3%(同25.8%)、報酬・料金等所得7.2%(同6.6%)、非居住者等所得3.5%(同3.6%)となっている(第9図参照)。

The component ratio of each income type is as follows: employment income, 62.1% (for the previous year, 57.1%); dividend income, 22.3% (25.8%); remuneration, fee, etc., 7.2% (6.6%); income of nonresidents, etc., 3.5% (3.6%) (see Figure 9).

(第9図) 種類別の源泉徴収税額構成比

Figure 9: Breakdown of the component ratio of amount of withholding income tax by type



(2) 源泉徴収義務者数は、給与所得3,543千件(前年3,540千件)、報酬・料金等所得2,847千件(同2,838千件)、配当所得142千件(同138千件)となっている(第10表参照)。

The number of withholding agents is 3,543 thousand (3,540 thousand) for employment income, 2,847 thousand (2,838 thousand) for remuneration, fee, etc., and 142 thousand (138 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 所得 Remuneration, 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23年分 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
27 2015	3,540	2,838	138	83
28 2016	3,543	2,847	142	84

(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28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48,691千人(前年47,940千人)で、その平均給与は男性5,211千円(同5,205千円)、女性2,797千円(同2,760千円)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 2016, the number of employment income earners who worked through a year was 48,691 thousand (for the previous year, 47,940 thousand), and the average pay was 5,211 thousand yen (for the previous year, 5,205 thousand yen) for men, and 2,797 thousand yen (2,760 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
平成23年分 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
27 2015	47,940	0.8	5,205	2,760	4,204
28 2016	48,691	1.6	5,211	2,797	4,216

(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48,691千人のうち、源泉徴収により所得税を納税している者は41,122千人となっている。税額は9兆418億円であり、納税者の給与総額に対する税額の割合は4.73%となっている(第12表参照)。

Among 48,691 thousand employment income earners, the number of those who paid withholding income tax was 41,122 thousand. The amount of tax is 9,041.8 billion yen which stands for 4.73% 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			
平成23年分 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
26 2014	47,563	40,259	84.6	1,974,043	1,845,833	85,124	4.31	4.61
27 2015	47,940	40,514	84.5	2,015,347	1,879,094	88,407	4.39	4.70
28 2016	48,691	41,122	84.5	2,052,992	1,912,450	90,418	4.40	4.73

(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307万8,927社（前年304万8,074社）となっている。

また所得金額は62兆9,248億円（同61兆409億円）で、これに対する税額は11兆1,060億円（同11兆2,599億円）となっている（第13表参照）。

The number of corporations is 3,078,927(for the previous year, 3,048,074). The amount of income is 62,924.8 billion yen (61,040.9 billion yen in the previous year), and the amount of tax is 11,106.0 billion yen (11,259.9) (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	所得金額 Amount of income	伸び率	税 額 Amount of tax	伸び率
		Growth rate		Growth rate		Growth rate
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%
平成23年度 FY2011	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
27 2015	3,048,074	0.9	610,409	5.4	112,599	2.1
28 2016	3,078,927	1.0	629,248	3.1	111,060	△1.4

(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307万8,927社のうち、内国法人は307万2,939社（前年304万2,158社）で、これを種類別にみると、普通法人 295万5,577社(同292万7,903社)、協同組合等4万3,687社（同4万3,865社）、公益法人等5万4,422社（同5万3,057社）となっている（第14表参照）。

Among 3,078,927 corporations, domestic corporations amount to 3,072,939 (for the previous year,3,042,158) which includes 2,955,577 (2,927,903) ordinary corporations, 43,687(43,865) cooperative associations, etc., and 54,422 (53,057) 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23年度 FY2011	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
27 2015	3,042,158	2,927,903	43,865	53,057	17,333
28 2016	3,072,939	2,955,577	43,687	54,422	19,253

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

- (2) 平成28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267万2,033社（前年264万1,848社）となっている。平成28年度分の法人267万2,033社から、連結子法人（1万1,908社）を除いた266万125社のうち、欠損法人は168万9,427社（前年169万859社）で、その割合（欠損法人割合）は63.5%となっている（第15表参照）。

According to the results of the FY2016 Corporation Sample Survey, the number of operating domestic ordinary corporations is 2,672,033(for the previous year, 2,641,848). 1,689,427 corporations out of 2,660,125 which is the total 2,672,033 corporations in FY2016 minus 11,908 consolidated subsidiaries, are in deficit (for the previous year, 1,690,859). The percentage of corporations in deficit is 63.5%(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	利益計上 法人数 Number of corporations in profit	欠損法人数 Number of corporations in deficit	欠損法人 割 合 Deficit corporation ratio
平成23年度 FY2011	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
27 2015	2,630,436	939,577	1,690,859	64.3
28 2016	2,660,125	970,698	1,689,427	63.5

- (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1,450兆8,100億円（前年1,449兆5,528億円）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1,144兆4,408億円（前年1,118兆9,192億円）、所得金額は59兆4,612億円（同57兆2,354億円）、営業収入金額に対する所得金額の割合（所得率）は5.2%となっている（第16表参照）。

The amount of operating revenue is 1,450,810.0 billion yen (for the previous year, 1,449,552.8 billion yen). With respect to corporations in profit, the amount of operating revenue is 1,144,440.8 billion yen (for the previous year, 1,118,919.2 billion yen), and the amount of income is 59,461.2 billion yen (for the previous year, 57,235.4 billion yen). The ratio of the amount of income to the amount of operating revenue (income ratio) is 5.2% (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 in profit				
			営業収入 金額 Amount of operating revenue		所得金額 Amount of income		所得率 Income ratio
	伸び率 Growth rate		伸び率 Growth rate		伸び率 Growth rate		
平成23年度 FY2011	億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
24 2012	12,756,237	△ 5.7	7,670,968	1.6	339,403	4.6	4.4
25 2013	13,861,038	8.7	10,181,159	32.7	407,636	20.1	4.0
26 2014	14,934,688	7.7	11,381,711	11.8	497,926	22.1	4.4
27 2015	15,380,207	3.0	11,713,286	2.9	539,311	8.3	4.6
28 2016	14,495,528	△ 5.8	11,189,192	△ 4.5	572,354	6.1	5.1
	14,508,100	0.1	11,444,408	2.3	594,612	3.9	5.2



## 5 相続税

### Inheritance tax

- (1) 平成28年中の相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（相続人）は338,424人、被相続人は136,891人である。また、相続税の課税価格及び納付税額は16兆3,890億円及び1兆8,679億円となっている（第17表参照）。

The number of persons who acquire property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance (heirs) during 2016 is 338,424 persons, and the number of ancestors is 136,891 persons.

The taxable amount and the amount of tax payment of inheritance tax are 16,389.0 billion yen and 1,867.9 billion yen respectively (see Table 17).

(第17表) 相続人の数、課税価格、納付税額、被相続人の数

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

区分 Type	相続人の数 Number of heirs	課税価格 Taxable amount	納付税額 Amount of tax payment	被相続人の数 Number of ancestors
	人 Person	億円 100 million yen	億円 100 million yen	人 Person
平成27年分 2015	331,666	161,240	18,116	133,176
28 2016	338,424	163,890	18,679	136,891

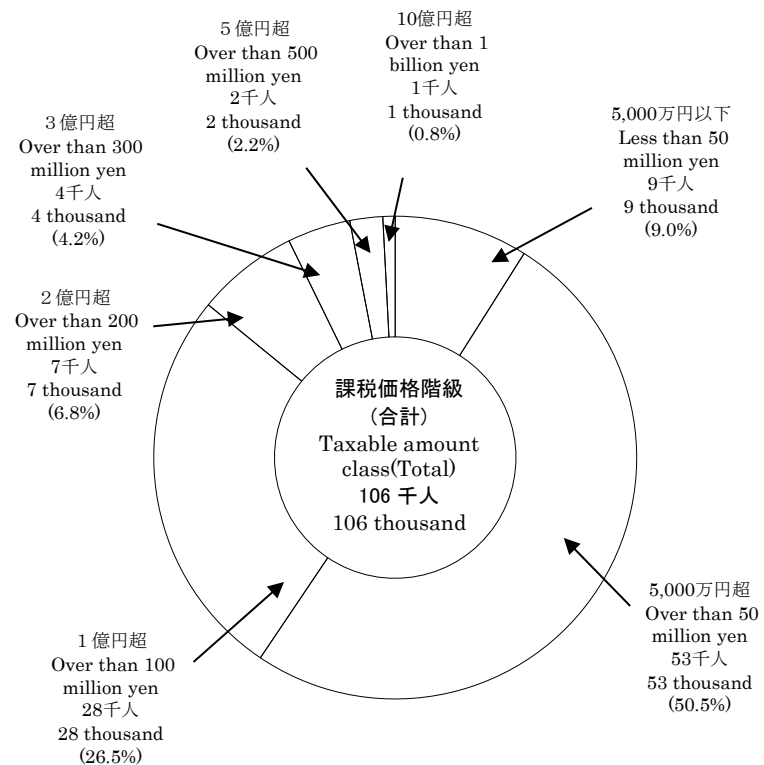
- (2) 平成28年中に相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）の被相続人に係る課税価格階級を見ると、5,000万円以下の者9,490人（構成比9.0%）、5,000万円超の者53,436人（50.5%）、1億円超の者28,032人（26.5%）、2億円超の者7,243人（6.8%）、3億円超の者4,482人（4.2%）、5億円超の者2,326人（2.2%）、10億円超の者871人（0.8%）となっている（第18表参照）。

Looking at taxable amount classes concerning ancestors of persons who acquire property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance during 2016 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), less than 50 million yen is 9,490 persons (composition ratio: 9.0%), over than 50 million yen is 53,436 persons (composition ratio: 50.5%), over than 100 million yen is 28,032 persons (composition ratio: 26.5%), over than 200 million yen is 7,243 persons (composition ratio: 6.8%), over than 300 million yen is 4,482 persons (composition ratio: 4.2%), over than 500 million yen is 2,326 persons (composition ratio: 2.2%), and over than 1 billion yen is 871 persons (composition ratio: 0.8%) (see Table 18).

(第18表) 課税価格階級

Table 18: Taxable amount class

課税価格階級 Taxable amount class	被相続人の数 Number of ancestors
	人 Person
5,000万円以下 Less than 50 million yen	9,490
5,000万円超 Over than 50 million yen	53,436
1億円超 Over than 100 million yen	28,032
2億円超 Over than 200 million yen	7,243
3億円超 Over than 300 million yen	4,482
5億円超 Over than 500 million yen	2,326
10億円超 Over than 1 billion yen	871
合計 Total	105,880



6 贈与税  
Gift tax

(1) 平成28年中に贈与を受けた者は51万9,417人で、取得財産価額及び納付税額は2兆491億円及び2,104億円となっている（第19表参照）。

The number of recipients of gifts during 2016 is 519,417. The amount of values of properties acquired as gifts and the amount of tax payment are 2,049.1 billion yen and 210.4 billion yen respectively. (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	億円 100 million yen	億円 100 million yen
合計分 Total	519,417	20,491	2,104
暦年課税分 Calendar-Year Taxation	475,717	14,401	/
特例贈与財産 Special Gift Property	239,008	7,498	
一般贈与財産 General Gift Property	243,598	6,903	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	45,352	6,090	

(注) 1 合計分の「贈与を受けた者数」は、暦年課税分と相続時精算課税分に重複する者があるため一致しない。  
2 暦年課税分の「贈与を受けた者数」は、特例贈与財産と一般贈与財産に重複する者があるため一致しない。

Note 1 "The Number of recipients of gifts" in total does not coincide with the total number of persons in "Calendar-Year Taxation" and "Taxation System for Settlement at the Time of Inheritance" because there are some overlapping persons between them.  
2 "The Number of recipients of gifts" in "Calendar-Year Taxation" does not coincide with the total number of persons in "Special Gift Property" and "General Gift Property" because there are some overlapping persons between them.

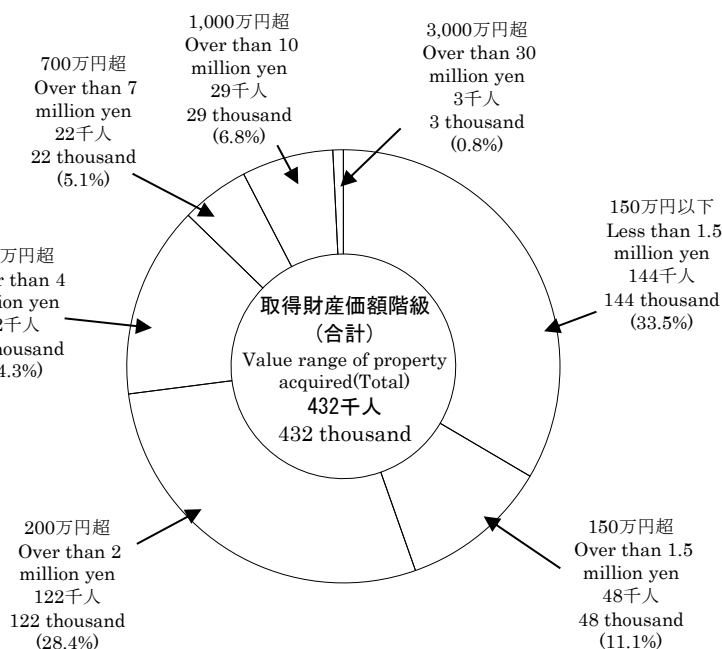
(2) 平成28年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）に係る取得財産価額階級を見ると、150万円以下の者144,477人（構成比33.5%）、150万円超の者48,052人（11.1%）、200万円超の者122,433人（28.4%）、400万円超の者61,850人（14.3%）、700万円超の者22,014人（5.1%）、1,000万円超の者29,498人（6.8%）、3,000万円超の者3,373人（0.8%）となっている（第20表参照）。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2016 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), less than 1.5 million yen is 144,477 persons (composition ratio: 33.5%), over than 1.5 million yen is 48,052 persons (composition ratio: 11.1%), over than 2 million yen is 122,433 persons (composition ratio: 28.4%), over than 4 million yen is 61,850 persons (composition ratio: 14.3%), over than 7 million yen is 22,014 persons (composition ratio: 5.1%), over than 10 million yen is 29,498 persons (composition ratio: 6.8%), and over than 30 million yen is 3,373 persons (composition ratio: 0.8%) (see Table 20).

(第20表) 取得財産価額階級

Table 20: Value range of property acquired

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
	人 Person
150万円以下 Less than 1.5 million yen	144,477
150万円超 Over than 1.5 million yen	48,052
200万円超 Over than 2 million yen	122,433
400万円超 Over than 4 million yen	61,850
700万円超 Over than 7 million yen	22,014
1,000万円超 Over than 10 million yen	29,498
3,000万円超 Over than 30 million yen	3,373
合計 Total	431,697



## 7 消費税

### Consumption tax

平成28年度分の消費税の納税申告件数は2,983千件（前年2,970千件）、納税申告額は16兆2,217億円（同15兆3,195億円）となっている。

一方、還付申告件数は173千件（同167千件）、還付税額は3兆8,752億円（同3兆6,792億円）となっている。

また、平成29年3月末現在の消費税の課税事業者届出件数は3,197千件（同3,186千件）、課税事業者選択届出件数は110千件（同104千件）、新設法人に該当する旨の届出件数は14千件（同14千件）となっている（第21表参照）。

The number of tax returns of consumption tax for FY 2016 is 2,983 thousand (for the previous year, 2,970 thousand) and the amount of declared tax is 16,221.7 billion yen (15,319.5 billion yen).

The number of refund returns is 173 thousand (167 thousand), and the amount of refund tax is 3,875.2 billion yen (3,679.2 billion yen).

As of March 31 in 2017, the number of notifications of taxable enterprises status for Consumption tax is 3,197 thousand (3,186 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 110 thousand (104 thousand), and the number of notifications of being qualified for a newly established corporation is 14 thousand (14 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23年度 FY2011	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
27 2015	2,970	153,195	167	36,792	3,186	104	14
28 2016	2,983	162,217	173	38,752	3,197	110	14

(注) 処理事績を含む。

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

## 8 酒税

### Liquor tax

(1) 平成28年度における酒税の税額は1兆2,465億円（前年1兆2,603億円）で、前年に比べて138億円（伸び率△1.1%）減少している。

また、販売（消費）数量は841万kl（前年848万kl）で、前年に比べて6万kl（伸び率△0.8%）減少している（第22表参照）。

The amount of liquor tax for FY 2016 is 1,246.5 billion yen, which is 13.8 billion yen less (rate of increase:-1.1%) than the previous year (1,260.3 billion yen).

The volume of sales (consumption) is 8.41 million kl, which is 0.06 million kl less (rate of increase:-0.8%) than the previous year (8.48 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23年度 FY2011	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
27 2015	12,603	0.9	8,475,607	1.7
28 2016	12,465	△ 1.1	8,411,874	△ 0.8

(2) 税額を品目等別に前年と比べると、リキュールは1,572億円から1,613億円（構成比12.9%）へと40億円（伸び率2.6%）増加している。

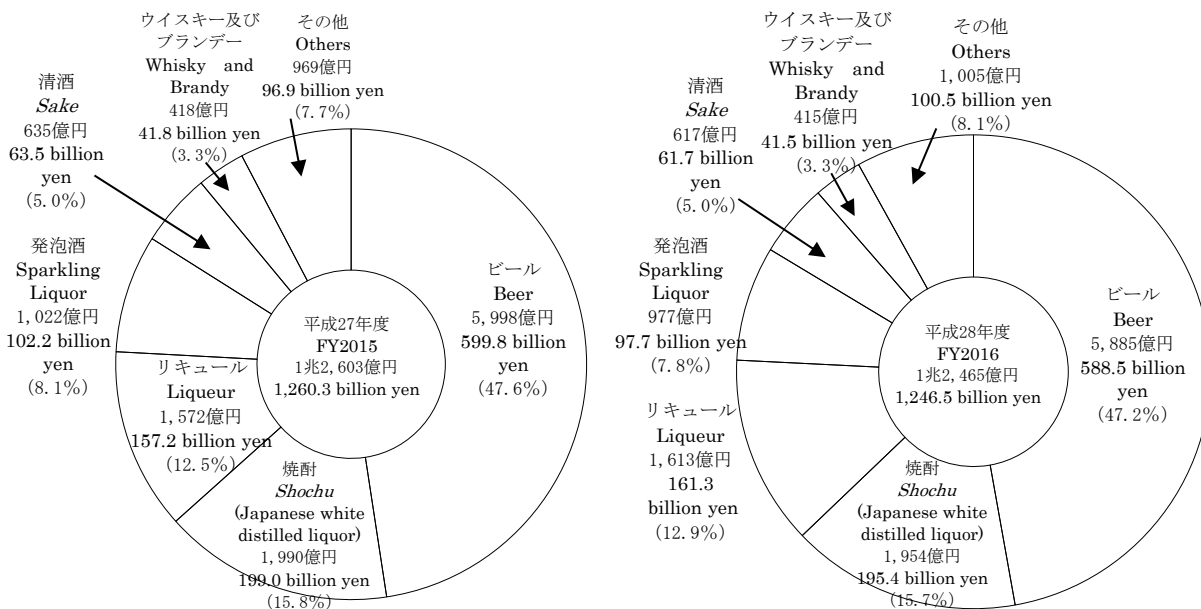
これに対し、ビールは5,998億円から5,885億円（構成比47.2%）へと113億円（伸び率△1.9%）、焼酎は1,990億円から1,954億円（構成比15.7%）へと36億円（伸び率△1.8%）、発泡酒は1,022億円から977億円（構成比7.8%）へと46億円（伸び率△4.5%）、清酒は635億円から617億円（構成比5.0%）へと18億円（伸び率△2.9%）、ウイスキー及びブランデーは418億円から415億円（構成比3.3%）へと3億円（伸び率△0.7%）減少している（第23図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows:Liqueur increased by 4.0 billion yen (rate of increase: 2.6 %) from 157.2 billion yen to 161.3 billion yen (component ratio: 12.9 %).

Beer decreased by 11.3 billion yen (rate of increase: -1.9 %) from 599.8 billion yen to 588.5 billion yen (component ratio: 47.2 %); Shochu (Japanese white distilled liquor) decreased by 36 billion yen (rate of increase: -1.8 %) from 199.0 billion yen to 195.4 billion yen (component ratio:15.7 %); Sparkling liquor decreased by 46 billion yen (rate of increase: -4.5 %) from 102.2 billion yen to 97.7 billion yen (component ratio: 7.8%); Sake decreased by 1.8 billion yen (rate of increase:-2.9%) from 63.5 billion yen to 61.7 billion yen (component ratio:5.0%);Whisky and Brandy decreased by 0.3 billion yen (rate of increase:-0.7%) from 41.8 billion yen to 41.5 billion yen (component ratio:3.3%).(see Figure 23).

(第23図) 品目等別の税額

Figure 23: Amount of tax revenue by item of alcoholic beverage



(3) 販売（消費）数量の状況を品目等別に前年と比べると、リキュールは203万klから206万kl（構成比24.5%）へと2万kl（伸び率1.1%）、ウイスキー及びブランデーは14万klから15万kl（構成比1.8%）へと1万kl（伸び率6.8%）増加している。

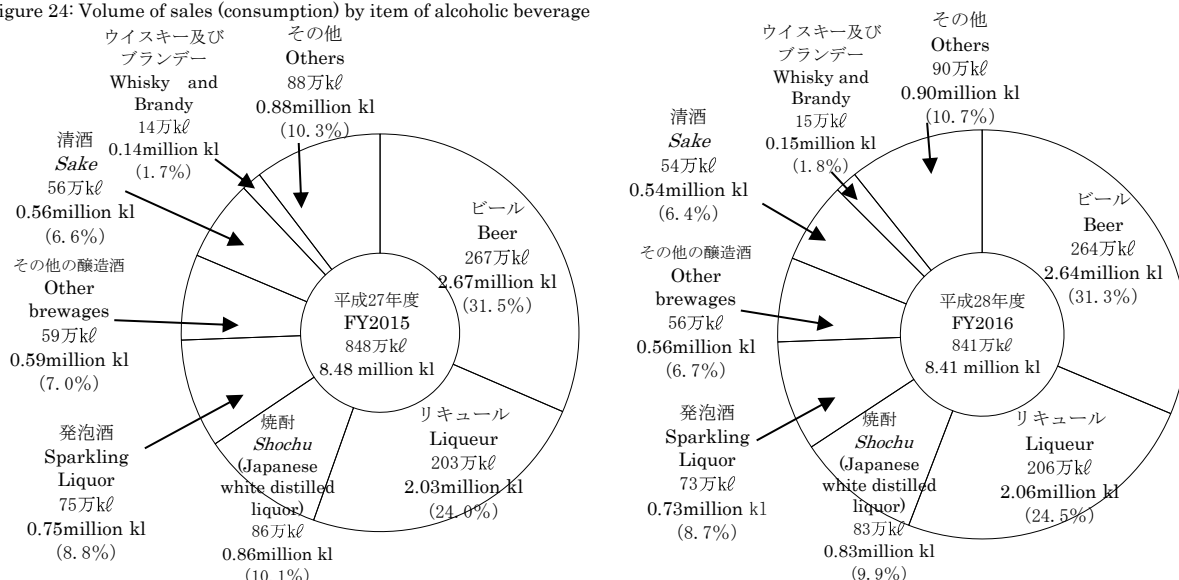
これに対し、ビールは267万klから264万kl（構成比31.3%）へと3万kl（伸び率△1.1%）、焼酎は86万klから83万kl（構成比9.9%）へと3万kl（伸び率△3.2%）、発泡酒は75万klから73万kl（構成比8.7%）へと2万kl（伸び率△2.6%）、その他の醸造酒は59万klから56万kl（構成比6.7%）へと3万kl（伸び率△4.8%）、清酒は56万klから54万kl（構成比6.4%）へと2万kl（伸び率△3.3%）減少している（第24図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Liqueur increased by 0.02 million kl (rate of increase: 1.1 %) from 2.03 million kl to 2.06 million kl (component ratio: 24.5 %); Whisky and Brandy increased by 0.01 million kl (rate of increase: 6.8 %) from 0.14 million kl to 0.15 million kl (component ratio :6.8%).

Beer decreased by 0.03 million kl (rate of increase:-1.1%) from 2.67 million kl to 2.64 million kl (component ratio: 31.3 %); Shochu decreased by 0.03 million kl (rate of increase: -3.2 %) from 0.86 million kl to 0.83 million kl (component ratio: 9.9 %); Sparkling liquor decreased by 0.02 million kl (rate of increase: -2.6 %) from 0.75 million kl to 0.73 million kl (component ratio: 8.7 %); Other brewed liquors decreased by 0.03 million kl (rate of increase: -4.8 %) from 0.59 million kl to 0.56 million kl (component ratio: 6.7 %); Sake decreased by 0.02 million kl (rate of increase: -3.3 %) from 0.56 million kl to 0.54 million kl (component ratio: 6.4 %)(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28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、1,021億本(前年1,098億本)、税額は6,017億円(同6,427億円)で、前年に比べて課税数量で77億本(伸び率△6.9%)、税額で410億円(同△6.4%)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 2016 is 102.1 billion pieces, which is 7.7 billion pieces less (rate of increase:-6.9%) than the previous year (109.8 billion pieces).

And the amount of tax is 601.7 billion yen, which is 41.0 billion yen less (-6.4%) than the previous year (642.7 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	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		億本 100 million pieces	%	億円 100 million yen	%
平成23年度	FY2011	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
27	2015	1,098	△2.0	6,427	△2.2
28	2016	1,021	△6.9	6,017	△6.4

## 10 揮発油税及び地方揮発油税

### Gasoline tax and local gasoline tax

平成28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、49,883千kl(前年50,443千kl)、税額は2兆6,787億円(同2兆7,091億円)で、前年に比べて課税数量で560千kl(伸び率△1.1%)、税額で304億円(同△1.1%)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 2016 is 49,883 thousand kl (for the previous year, 50,443 thousand kl), which is 560 thousand kl less (rate of increase:-1.1%) than the previous year. And the amount of tax is 2,678.7 billion yen, which is 30.4 billion yen less (-1.1%) than previous year (2,709.1 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	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成23年度	FY2011	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
27	2015	50,443	△0.3	27,091	△0.3
28	2016	49,883	△1.1	26,787	△1.1

## 11 航空機燃料税

### Aviation fuel tax

平成28年度における航空機燃料税の課税数量は4,928千kl(前年4,892千kl)、税額は763億円(同761億円)で、前年に比べて課税数量で36千kl(伸び率0.7%)、税額で2億円(同0.2%)増加している(第27表参照)。

Taxable quantity of aviation fuel tax in FY 2016 is 4,928 thousand kl, which is 36 thousand kl more (rate of increase:0.7%) than the previous year (4,892 thousand kl). And the amount of tax is 76.3 billion yen, which is 0.2 billion yen more (0.2%) than the previous year (76.1 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	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千kl Thousand KL	%	億円 100 million yen	%
平成23年度	FY2011	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
27	2015	4,892	△2.5	761	△2.6
28	2016	4,928	0.7	763	0.2

## 12 石油ガス税

### Liquefied petroleum gas tax

平成28年度における石油ガス税の課税数量は996千t（前年1,054千t）、税額は175億円（同185億円）で、前年に比べて課税数量で58千t（伸び率△5.6%）、税額で10億円（同△5.3%）減少している（第28表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2016 is 996 thousand ton, which is 58 thousand ton less (rate of increase:-5.6%) than the previous year (1,054 thousand ton). And the amount of tax is 17.5 billion yen, which is 1.0 billion yen less (-5.3%) than the previous year (18.5 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	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千t Thousand ton	%	億円 100 million yen	%
平成23年度	FY2011	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
27	2015	1,054	△ 5.0	185	△ 5.0
28	2016	996	△ 5.6	175	△ 5.3

## 13 石油石炭税

### Petroleum and coal tax

平成28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608千kl（前年595千kl）、ガス状炭化水素分が3,048千t（同3,210千t）、石炭分が1,664千t（同1,795千t）で、前年に比べて原油分は13千kl（伸び率2.2%）増加し、ガス状炭化水素分は162千t（同△5.0%）減少し、石炭分は131千t（同△7.3%）減少している。税額は原油分が16.9億円（前年15.1億円）、ガス状炭化水素分が55.9億円（同51.4億円）、石炭分が22.4億円（同20.2億円）で、前年に比べて原油分は1.8億円（伸び率11.8%）増加し、ガス状炭化水素分は4.5億円（同8.8%）増加し、石炭分は2.2億円（同10.7%）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 2016 is as follows: crude oil increased by 13 thousand kiloliter (rate of increase:2.2%) from 595 thousand kiloliter in the previous year to 608 thousand kl; gaseous hydrocarbons decreased by 162 thousand tons (-5.0%) from 3,210 thousand tons in the previous year to 3,048 thousand tons; coal decreased by 131 thousand tons (-7.3%) from 1,795 thousand tons in the previous year to 1,664 thousand tons. The tax amounts are as follows: crude oil increased by 0.18 billion yen (rate of increase:11.8%) from 1.51 billion yen in the previous year to 1.69 billion yen; gaseous hydrocarbons increased by 0.45 billion yen (8.8%) from 5.14 billion yen in the previous year to 5.59 billion yen; coal increased by 0.22 billion yen (10.7%) from 2.02 billion yen in the previous year to 2.24 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 Thousand KL	%	億円 100 million yen	%
原油 crude oil					
平成23年度	FY2011	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
27	2015	595	△ 6.8	15.1	△ 5.9
28	2016	608	2.2	16.9	11.8
ガス状炭化水素 gaseous hydrocarbons					
平成23年度	FY2011	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
27	2015	3,210	△ 0.5	51.4	1.1
28	2016	3,048	△ 5.0	55.9	8.8
石炭 coal					
平成23年度	FY2011	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
27	2015	1,795	0.1	20.2	0.5
28	2016	1,664	△ 7.3	22.4	10.7

## 14 印紙税

### Stamp tax

平成28年度における印紙税（現金納付分）の税額は1,628億円（前年1,655億円）、納税人員は173千人（同172千人）で、前年に比べて税額で27億円（伸び率△1.7%）減少し、納税人員で1千人（同0.8%）増加している（第30表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2016 is 162.8 billion yen, which is 2.7 billion yen less (rate of increase: -1.7%) than the previous year (165.5 billion yen).

The number of taxpayers increased by 1 thousand (0.8%) from the previous year (172 thousand) to 173 thousand (see Table 30).

(第30表) 印紙税の税額、納税人員

Table 30: Amount of stamp tax and Number of taxpayers

区分 Type		税額		納税人員	
		Amount of tax	伸び率 Growth rate	Number of taxpayers	伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成23年度	FY2011	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
27	2015	1,655	△ 1.1	172	2.5
28	2016	1,628	△ 1.7	173	0.8

## 15 電源開発促進税

### Promotion of power-resources development tax

平成28年度における電源開発促進税の課税電力量は8,514億kWh（前年8,419億kWh）、税額は3,193億円（同3,157億円）で、前年に比べて課税電力量で95億kWh（伸び率1.1%）、税額で36億円（同1.1%）増加している（第31表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2016 is 851.4 billion kWh, which is 9.5 billion kWh more (rate of increase: 1.1%) than the previous year (841.9 billion kWh).

And the amount of tax is 319.3 billion yen, which is 3.6 billion yen more (1.1%) than the previous year (315.7 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		税額	
		Taxable volume of electricity sold	伸び率 Growth rate	Amount of tax	伸び率 Growth rate
		億kWh 100 million kWh	%	億円 100 million yen	%
平成23年度	FY2011	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
27	2015	8,419	△ 1.9	3,157	△ 1.9
28	2016	8,514	1.1	3,193	1.1

16 国税徴収

Collection of national tax

(1) 平成28年度における国税の徴収決定済額は、63兆8,464億円(前年64兆3,200億円)で、前年に比べて4,736億円(伸び率△0.7%)減少している(第32表参照)。

The amount determined for collection of national tax in FY 2016 is 63,846.4 billion yen, which is 4,736 billion yen less (rate of increase: -0.7%) than the previous year (64,320.0 billion yen) (see Table 32).

(第32表) 国税の徴収決定済額

Table 32: Amount determined for collection of national tax

区 分 Type	平成27年度 FY2015	構成比 Component ratio	平成28年度 FY2016	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	} 219,016	34.0	} 224,763	35.2	2.6
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	} 181,099	28.1	} 170,451	26.7	△ 5.9
源 泉 所 得 税 Withholding income tax					
法人 税 Corporation tax	123,938	19.3	121,345	19.0	△ 2.1
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	} 35,918	5.6	} 36,648	5.7	2.0
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	} 29,404	4.6	} 29,014	4.6	△ 1.3
揮発油税及地方道路税 Gasoline tax and local road tax					
相 続 税 Inheritance tax	22,090	3.4	23,811	3.7	7.8
酒 税 Liquor tax	12,612	2.0	12,477	2.0	△ 1.1
そ の 他 Others	19,123	3.0	19,955	3.1	4.4
計 Total	643,200	100.0	638,464	100.0	△ 0.7

(注) 「相続税」には贈与税を含む。

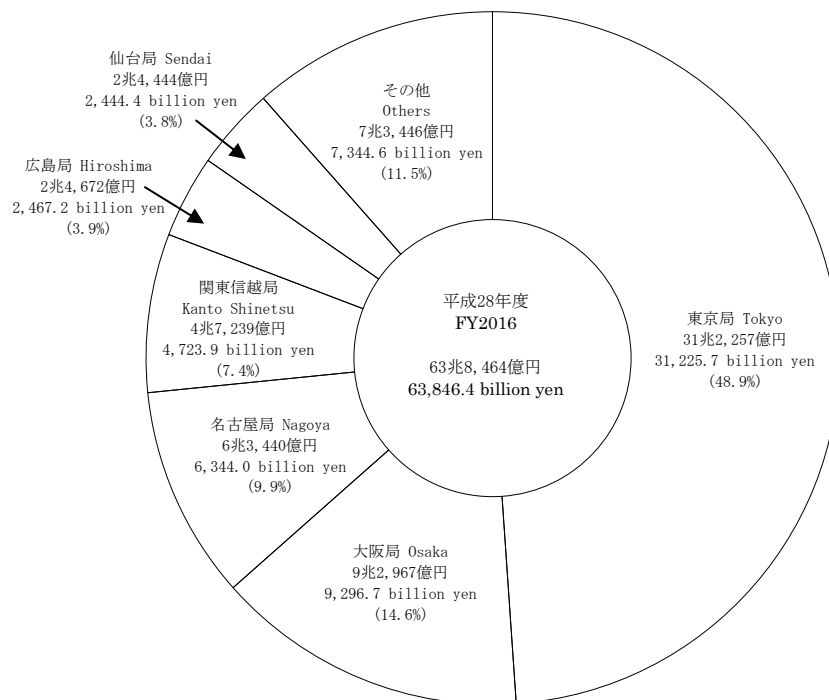
Note: Inheritance tax includes gift tax.

(2) 国税局別に徴収決定済額をみると、東京国税局31兆2,257億円(構成比48.9%)、大阪国税局9兆2,967億円(14.6%)、名古屋国税局6兆3,440億円(9.9%)、関東信越国税局4兆7,239億円(7.4%)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, 31,225.7 billion yen (component ratio: 48.9%); Osaka, 9,296.7 billion yen (14.6 %); Nagoya, 6,344.0 billion yen (9.9 %); Kanto Shinetsu, 4,723.9 billion yen (7.4 %) (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



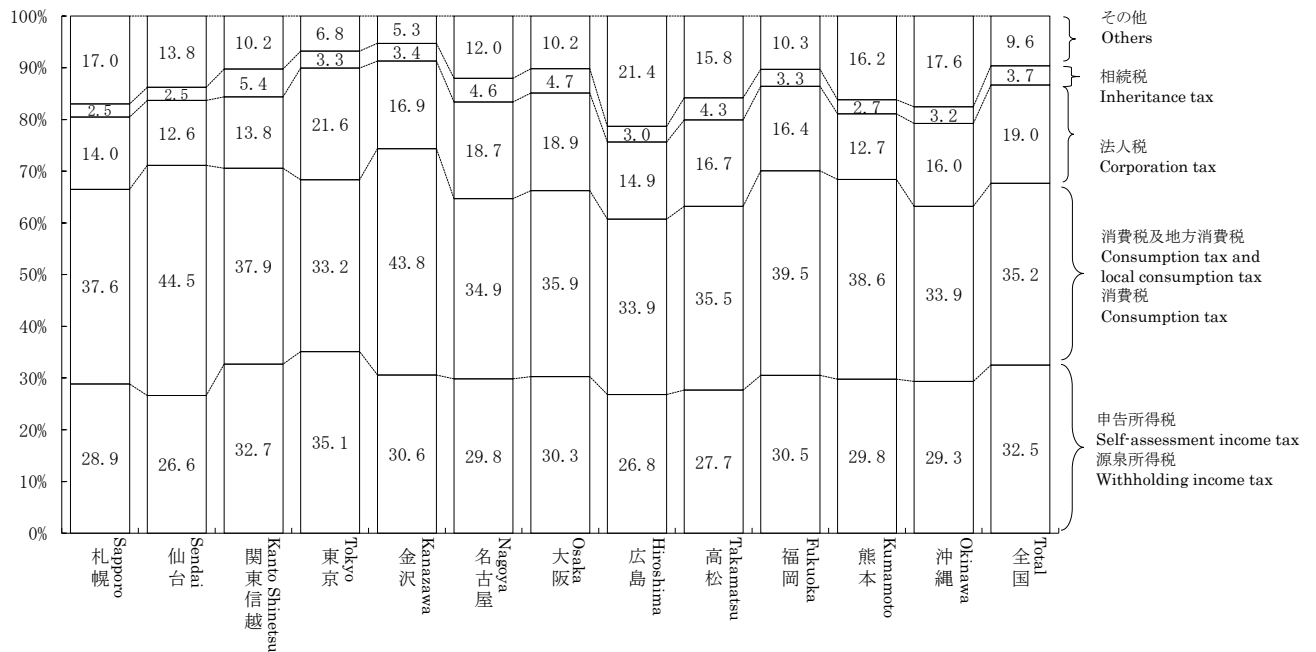


また、国税局別に主要税目の構成をみると、東京国税局については申告所得税、源泉所得税の比率が最も高く、その他の各国税局については消費税、消費税及地方消費税の比率が最も高くなっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that Self-assessment income tax as well as Withholding income tax represents the highest component rate in Tokyo 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



(注) 1 「相続税」には贈与税を含む。  
2 「申告所得税」及び「源泉所得税」には復興特別所得税を含む。

Note: 1 Inheritance tax includes gift tax.  
2 Self-assessment income tax and Withholding income tax includes Special Income Tax for Reconstruction.

## 17 国税滞納

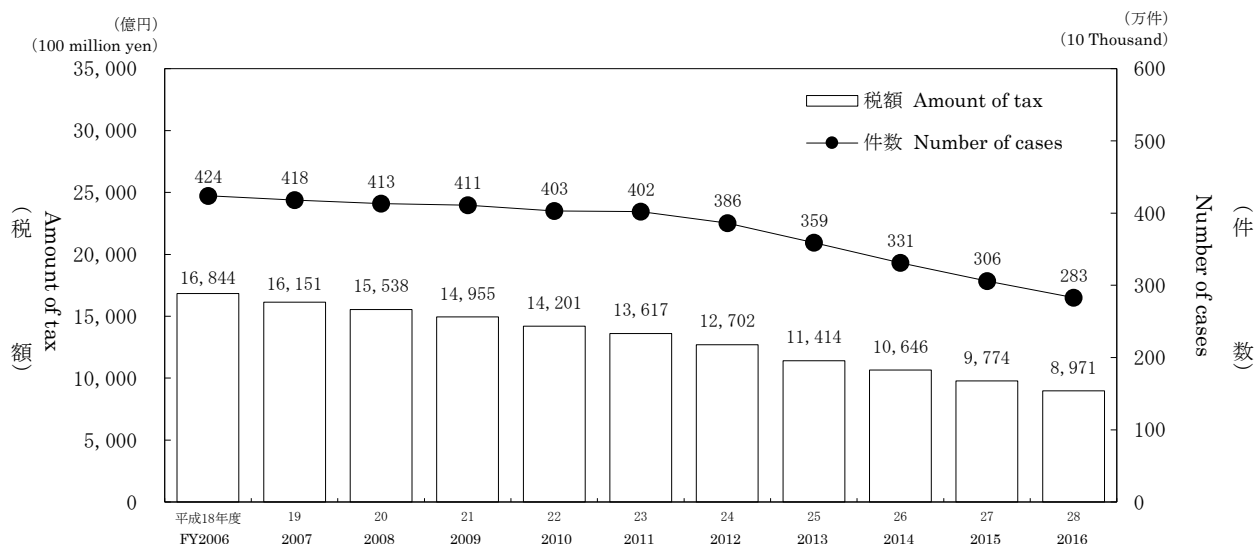
### Delinquency of national tax

- (1) 平成28年度末における国税の整理中の滞納は、283.0万件（前年度305.8万件）8,971億円（同9,774億円）であり、前年に比べ件数は22.9万件（伸び率△7.5%）減少しており、税額も803億円（同△8.2%）減少している（第35図参照）。

As of the end of FY 2016, the number of tax delinquencies in processing is 2,830 thousand (for the previous fiscal year, 3,058 thousand) and the amount of arrears is 897.1 billion yen (977.4 billion yen). Compared to the previous year, they decreased by 229 thousand (rate of increase: -7.5%), and by 80.3 billion yen (-8.2%) 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28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3,100億円（前年度3,340億円）、申告所得税2,674億円（同2,902億円）、源泉所得税1,437億円（同1,621億円）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, 310.0 billion yen (for the previous fiscal year 334.0 billion yen); Self-assessment income tax, 267.4 billion yen (290.2 billion yen); withholding income tax, 143.7 billion yen (162.1 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27年度 FY2015		平成28年度 FY2016		
	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	533	1,621	477	1,437	△ 11.3
申告所得税 Self-assessment income tax	1,203	2,902	1,116	2,674	△ 7.9
法人税 Corporation tax	103	1,069	97	981	△ 8.2
相続税 Inheritance tax	17	819	14	752	△ 8.2
消費税 Consumption tax	1,184	3,340	1,099	3,100	△ 7.2
その他 Others	19	23	27	26	11.6
<b>合計 Grand total</b>	<b>3,058</b>	<b>9,774</b>	<b>2,830</b>	<b>8,971</b>	<b>△ 8.2</b>

(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 「消費税」には地方消費税を含まない。

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28年度中の再調査の請求の発生件数は1,674件(前年度3,191件)で前年度に比べて1,517件(伸び率△47.5%)減少している。前年度から繰り越された641件を含む要処理件数2,315件のうち、処理済件数は1,805件で、このうち再調査の請求人の請求が一部又は全部認められた請求認容件数は123件(前年度270件)、割合は6.8%(前年度8.4%)となっている(第37表参照)。

The number of requests for re-examination in FY 2016 is 1,674 which is 1,517 less (rate of increase: -47.5%) than the previous fiscal year (3,191).

Out of 2,315 cases necessary to dispose including 641 cases carried over from the previous year, 1,805 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of the re-examination requestor were accepted is 123 (for the previous fiscal year, 270), which accounts for 6.8% (8.4%) 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	再調査の請求件数 Number of the requests for re-examination		伸び率 Growth rate	処理済件数 Number of already processed	請求認容件数 Number of claim accepted	
	件 Case	%			件 Case	割合 Percentage
平成23年度	FY2011	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
27	2015	3,191	15.8	3,200	270	8.4
28	2016	1,674	△ 47.5	1,805	123	6.8

(注) 平成27年度以前は、全て「異議申立て」であり、平成28年度は「異議申立て」及び「再調査の請求」の合計である。

Note: The number for FY2015 and earlier on the table shows the requests for reinvestigation, and the number for FY2016 shows the sum of requests for reinvestigation and the number of the requests for re-examination.

- (2) 平成28年度中の審査請求の請求件数は2,488件(前年度2,098件)で前年度に比べて390件(伸び率18.6%)増加している。前年度から繰り越された1,407件を含む要処理件数3,895件のうち、処理済件数は1,959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241件(前年度184件)、割合は12.3%(同8.0%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2016 is 2,488, which is 390 more (rate of increase: 18.6%) than the previous year (2,098).

Out of 3,895 cases necessary to dispose including 1,407 cases carried over from the previous year, 1,959 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 241 (for the previous year, 184), which accounts for 12.3% (8.0%) of all cases (see Table 38).

(第38表) 審査請求の状況

Table38: Disposition of requests for reconsideration

区分 Type	審査請求件数 Number of requests for reconsideration		伸び率 Growth rate	処理済件数 Number of already processed	認容件数 Number of claim accepted	
	件 Case	%			件 Case	割合 Percentage
平成23年度	FY2011	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
27	2015	2,098	3.3	2,311	184	8.0
28	2016	2,488	18.6	1,959	241	12.3

- (3) 平成28年度中に国側を被告とした訴訟の発生件数(\*)は230件(前年度231件)で、前年度に比べて1件(伸び率△0.4%)減少している。訴訟が終了した件数は245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11件(前年度22件)、割合は4.5%(前年度8.4%)となっている(第39表参照)。

\* 事件区分の変更等の調整件数と本年度提起件数の合計

The number(\*) of tax litigations brought against the government (as defendant) in FY 2016 was 230 (compared to 231 in the previous year), -1 year-on-year (-0.4% year-on-year). During the fiscal year, final court decisions were made on 245 cases, of which court decisions partly or fully in favor of plaintiffs were made in 11 cases (compared to 22 cases in the previous year), accounting for 4.5% (up from 8.4% in the previous year) of all cases (see Table 39).

\*The sum of number of arranged cases such as change of jurisdiction and number of filed litigation cases for the current fiscal year

(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	
	件 Case	%			件 Case	割合 Percentage
平成23年度	FY2011	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
27	2015	231	△ 2.5	262	22	8.4
28	2016	230	△ 0.4	245	11	4.5

(注) 「訴訟提起件数」は事件区分の変更等の調整件数と本年度提起件数の合計である。

Note: "Number of filed litigation cases" means the sum of number of arranged cases such as change of jurisdiction and number of filed litigation cases for the current fiscal year.

## 19 国税犯則事件

### National tax crime

- (1) 平成28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100件で、そのうち有罪件数は100件（有罪率100.0%）である（第40表参照）。

The number of first trials related to Direct National Tax Crime in FY 2016 is 100, of which the number of conviction cases is 100 (rate of conviction ruling: 100.0 %) (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23年度 FY2011	150	150	100.0
24 2012	120	119	99.2
25 2013	116	115	99.1
26 2014	98	96	98.0
27 2015	133	133	100.0
28 2016	100	100	100.0

(注) 件数には、上級審からの差戻し件数を含む。

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

- (2) 平成28年度における間接国税犯則事件に係る通告処分件数は40件（前年度39件）である（第41表参照）。

The number of notification procedures related to Indirect National Tax Crime in FY2016 is 40 (for the previous year, 39) (see Table 41).

(第41表) 通告処分件数の累年比較

Table 41: Comparison of the number of notification procedures by FY

区 分 Type	通告処分件数 Number of Notification procedure		計 Total	伸び率 Growth rate
	酒 税 Liquor tax	その他 Others		
	件 Case	件 Case	件 Case	%
平成23年度 FY2011	72	4	76	68.9
24 2012	56	3	59	△ 22.4
25 2013	69	-	69	16.9
26 2014	47	2	49	△ 29.0
27 2015	35	4	39	△ 20.4
28 2016	39	1	40	2.6

(注) 税関分を含まない。

Note: Figures for customhouse are not included.

- (3) 平成28年度における査察事件に係る脱税額は161億円で、前年度より23億円（16.4%）増加し、1件あたりの脱税額は83百万円（前年度76百万円）となっている（第42表参照）。

The amount of tax evasion involved in criminal investigation cases in FY 2016 is 16.1 billion yen, which is 2.3 billion yen more (16.4 %) than the previous year. Average amount of tax evasion per case prosecuted is 83 million yen (for the previous year, 76 million yen) (see Table 42).

(第42表) 査察事件の脱税額、1件あたりの脱税額（処理した事件に係る脱税額）

Table 42: Amount of tax evasion involved in criminal investigation cases and Amount of tax evasion per case

区 分 Type	脱税額 Amount of tax evasion	伸び率 Growth rate	1件あたりの 脱税額
			Amount of tax evasion per case
	億円 100 million yen	%	百万円 million yen
平成23年度 FY2011	192	△22.6	102
24 2012	205	6.5	107
25 2013	145	△29.4	78
26 2014	150	3.6	83
27 2015	138	△ 7.6	76
28 2016	161	16.4	83

資料：査察課調

Source: Criminal Investigation Division