

平成29年度統計調査結果の概要

Outline of Results of Statistical Survey for FY2017

1 租税及び印紙収入

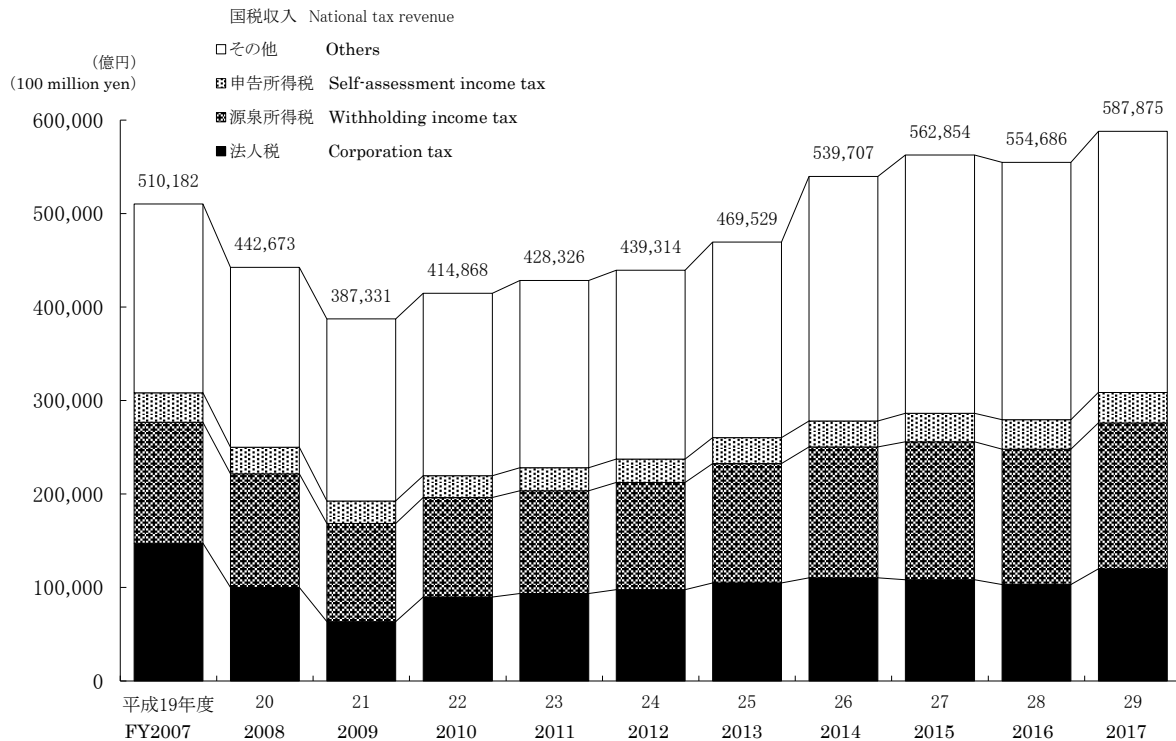
Tax and Stamp revenues

- (1) 平成29年度における租税及び印紙収入の決算額（一般会計分）は58兆7,875億円（前年55兆4,686億円）で、前年に比べて3兆3,188億円（伸び率6.0%）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 FY2017 (for general account) is 58,787.5 billion yen (55,468.6 billion yen for the previous year), an increase of 3,318.8 billion yen (rate of increase: 6.0%) 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15兆6,271億円（前年14兆4,860億円）、法人税11兆9,953億円（同10兆3,289億円）、消費税17兆5,139億円（同17兆2,282億円）、申告所得税3兆2,544億円（同3兆1,251億円）、相続税2兆2,920億円（同2兆1,314億円）となっており、前年に比べて、源泉所得税、法人税、消費税、申告所得税、相続税はそれぞれ1兆1,412億円（7.9%）、1兆6,664億円（16.1%）、2,857億円（1.7%）、1,293億円（4.1%）、1,606億円（7.5%）増加している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 15,627.1 billion yen (for the previous year, 14,486.0 billion yen), corporation tax of 11,995.3 billion yen (10,328.9 billion yen), consumption tax 17,513.9 billion yen (17,228.2 billion yen), self-assessment income tax of 3,254.4 billion yen (3,125.1 billion yen), and inheritance tax of 2,292.0 billion yen (2,131.4 billion yen). Compared with the previous year, withholding income tax, corporation tax, consumption tax, self-assessment income tax and inheritance tax increased by 1,141.2 billion yen (7.9%), 1,666.4 billion yen (16.1%), 285.7 billion yen (1.7%), 129.3 billion yen (4.1%), and 160.6 billion yen (7.5%) 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

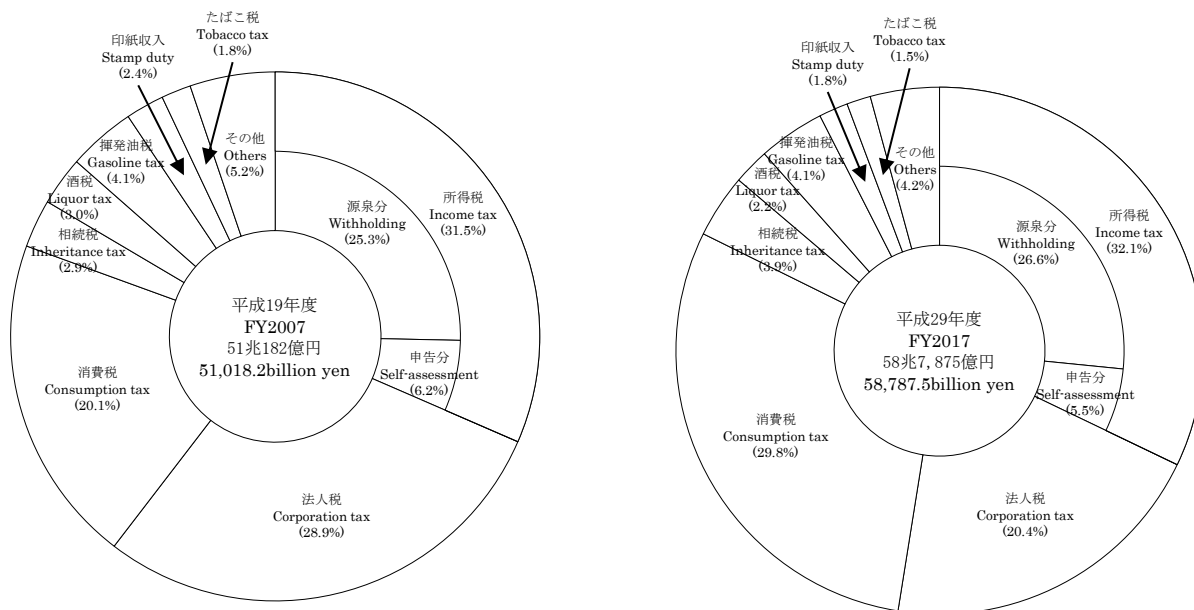
区分 Type	平成28年度 FY2016	構成比 Component ratio	平成29年度 FY2017	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	144,860	26.1	156,271	26.6	7.9
法人税 Corporation tax	103,289	18.6	119,953	20.4	16.1
消費税 Consumption tax	172,282	31.1	175,139	29.8	1.7
申告所得税 Self-assessment income tax	31,251	5.6	32,544	5.5	4.1
相続税 Inheritance tax	21,314	3.8	22,920	3.9	7.5
その他 Others	81,691	14.8	81,048	13.8	△ 0.8
計 Total	554,686	100.0	587,875	100.0	6.0

また、これを税目別の構成比でみると、源泉所得税26.6%（前年26.1%）、法人税20.4%（同18.6%）、消費税29.8%（同31.1%）、申告所得税5.5%（同5.6%）、相続税3.9%（同3.8%）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 26.6% (for the previous year, 26.1%), corporation tax is 20.4% (18.6%), consumption tax is 29.8% (31.1%), self-assessment income tax is 5.5 % (5.6%) and inheritance tax is 3.9 % (3.8%) (see Table 2 and Figure 3).

（第3図）税目別の構成比

Figure 3: Breakdown of component ratio by tax type

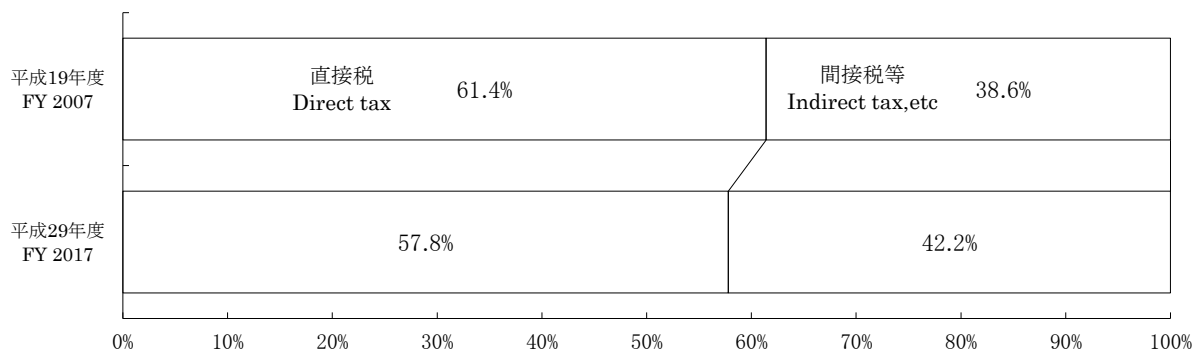


(3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税57.8%（前年55.7%）、間接税等42.2%（同44.3%）で、10年前（平成19年度）に比べて間接税の割合は、3.6ポイント増加している（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 57.8% (for the previous year, 55.7%) and that of indirect tax is 42.2% (44.3%). The percentage of direct tax increased by 3.6 points compared to 10 years before (FY 2007) (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29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21,946千人で、申告納税額のあった者は6,413千人、還付申告者は12,815千人となっている。

これを所得者別にみると、事業所得者3,744千人、不動産所得者1,581千人、給与所得者10,098千人、雑所得者5,818千人、他の区分に該当しない所得者706千人となっている（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 2017 is 21,946 thousand, the number of taxpayers who have income tax self-assessment 6,413 thousand, the number of filing returns for refund 12,815 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,744 thousand; Real estate income earners, 1,581 thousand; Employment income earners, 10,098 thousand; Miscellaneous income earners, 5,818 thousand; Income earners not otherwise classified, 706 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	3,744	1,700	857	1,187
その他所得者	Other income earners	18,203	4,713	11,958	1,532
不動産所得者	Real estate income earners	1,581	1,097	135	349
給与所得者	Employment income earners	10,098	2,518	7,115	465
雑所得者	Miscellaneous income earners	5,818	754	4,379	685
他の区分に該当しない所得者	Income earners not otherwise classified	706	344	329	33
合計	Total	21,946	6,413	12,815	2,718

（注）平成30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 2018, 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82兆241億円で、申告納税額のあった者は41兆5,135億円、還付申告者は38兆2,930億円、申告納税額は3兆2,096億円、還付税額は1兆1,563億円となっている（第6表参照）。

Gross income is 82,024.1 billion yen, taxpayers filing returns and paying tax is 41,513.5 billion yen, and taxpayers filing returns for refund is 38,293.0 billion yen.

The amounts of self-assessment income tax is 3,209.6 billion yen, and refund is 1,156.3 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	97,784	70,402	19,915	6,205	2,651
その他所得者	Other income earners	722,458	344,734	363,016	25,891	8,911
不動産所得者	Real estate income earners	60,814	56,702	2,075	6,576	116
給与所得者	Employment income earners	482,059	180,374	291,672	6,408	6,107
雑所得者	Miscellaneous income earners	82,410	19,056	60,958	856	1,872
他の区分に該当しない所得者	Income earners not otherwise classified	97,175	88,602	8,311	12,051	816
合計	Total	820,241	415,135	382,930	32,096	11,563

（注）平成30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。

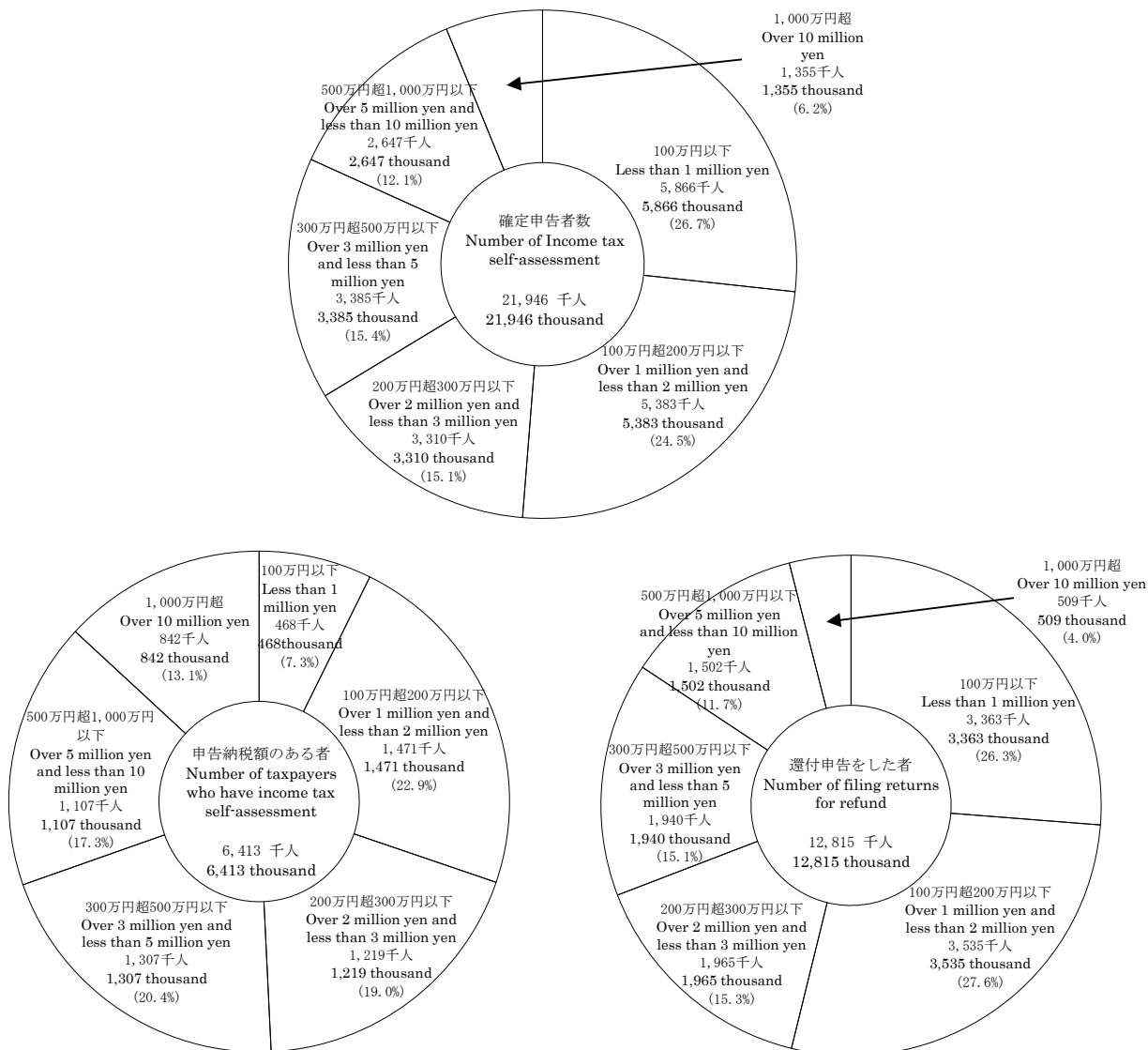
Note: Figures show Taxation as of June 30 2018, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,866千人(構成比26.7%)、100万円超200万円以下の者5,383千人(24.5%)、200万円超300万円以下の者3,310千人(15.1%)、300万円超500万円以下の者3,385千人(15.4%)、500万円超1,000万円以下の者2,647千人(12.1%)、1,000万円超の者1,355千人(6.2%)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: 5,866 thousand (component rate: 26.7 %) for less than 1 million yen; 5,383 thousand (24.5 %) for over 1 million yen and less than 2 million yen; 3,310 thousand (15.1%) for over 2 million yen and less than 3 million yen; 3,385 thousand (15.4 %) for over 3 million yen and less than 5 million yen; 2,647 thousand (12.1 %) for over 5 million yen and less than 10 million yen; and 1,355 thousand (6.2 %) 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30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 2018, 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29年分の源泉所得税額(復興特別所得税を含む)は、18兆541億円(前年16兆7,218億円)で、前年に比べて1兆3,323億円(伸び率8.0%)増加している。

これを所得種類別に前年と比べると、給与所得は10兆7,054億円(前年10兆3,921億円)で3,133億円(伸び率3.0%)、配当所得は4兆2,925億円(前年3兆7,381億円)で5,544億円(伸び率14.8%)、報酬・料金等所得は1兆2,207億円(前年1兆2,002億円)で205億円(伸び率1.7%)、利子所得等は3,576億円(前年3,479億円)で97億円(伸び率2.8%)、それぞれ増加している(第8表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2017 is 18,054.1 billion yen (for the previous year, 16,721.8 billion yen). It increased by 1,332.3 billion yen (rate of increase: 8.0%) compared to the previous year.

According to the breakdown by income type, employment income increased 313.3 billion yen from 10,392.1 to 10,705.4 billion yen (3.0%); dividend income increased 554.4 billion yen from 3,738.1 to 4,292.5 billion yen (14.8%); remuneration, fee, etc. increased 20.5 billion yen from 1,200.2 to 1,220.7 billion yen (1.7%); interest income, etc. increased 9.7 billion yen from 347.9 to 357.6 billion yen (2.8%) (see Table 8).

(第8表) 源泉徴収税額

Table 8: Amounts of withholding income tax

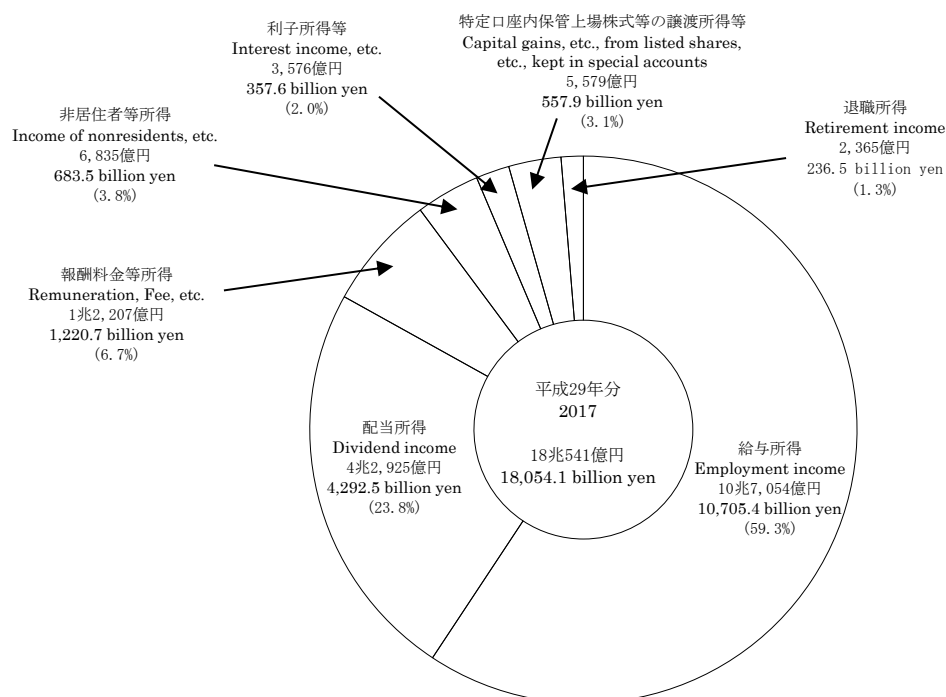
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 所得 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成24年分 2012	89,801	18,273	11,548	4,318	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
29 2017	107,054	42,925	12,207	3,576	14,779	180,541	8.0

また、種類別に構成比を見ると、給与所得59.3%(前年62.1%)、配当所得23.8%(同22.3%)、報酬・料金等所得6.7%(同7.2%)、非居住者等所得3.8%(同3.5%)となっている(第9図参照)。

The component ratio of each income type is as follows: employment income, 59.3% (for the previous year, 62.1%); dividend income, 23.8% (22.3%); remuneration, fee, etc., 6.7% (7.2%); income of nonresidents, etc., 3.8% (3.5%) (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3,536千件(前年3,543千件)、報酬・料金等所得2,849千件(同2,847千件)、配当所得145千件(同142千件)となっている(第10表参照)。

The number of withholding agents is 3,536 thousand (3,543 thousand) for employment income, 2,849 thousand (2,847 thousand) for remuneration, fee, etc., and 145 thousand (142 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24年分 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
29 2017	3,536	2,849	145	83

(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29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49,451千人(前年48,691千人)で、その平均給与は男性5,315千円(同5,211千円)、女性2,870千円(同2,797千円)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 2017, the number of employment income earners who worked through a year was 49,451 thousand (for the previous year, 48,691 thousand), and the average pay was 5,315 thousand (for the previous year, 5,211 thousand yen) for men, and 2,870 thousand yen (2,797 thousand yen) for women (see Table 11).

(第11表) 給与所得者数、平均給与

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

区 分 Type	給与所得者数 Number of employment income earners		平均給与 Average pay		
	千人 Thousand	伸び率 Growth rate	男 Male	女 Female	計 Total
		%	千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成24年分 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
29 2017	49,451	1.6	5,315	2,870	4,322

(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49,451千人のうち、源泉徴収により所得税を納税している者は41,975千人となっている。税額は9兆7,384億円であり、納税者の給与総額に対する税額の割合は4.89%となっている(第12表参照)。

Among 49,451 thousand employment income earners, the number of those who paid withholding income tax was 41,975 thousand. The amount of tax is 9,738.4 billion yen which stands for 4.89% 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	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
	①	内 納税者数 Number of taxpayers ②			内 納税者 For taxpayers			
	千人 Thousand	千人 Thousand	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
平成24年分 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
29 2017	49,451	41,975	84.9	2,137,167	1,993,510	97,384	4.56	4.89

(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310万5,959社（前年307万8,927社）となっている。
また所得金額は70兆2,340億円（同62兆9,248億円）で、これに対する税額は12兆3,459億円（同11兆1,060億円）となっている（第13表参照）。

The number of corporations is 3,105,959 (for the previous year, 3,078,927). The amount of income is 70,234.0 billion yen (62,924.8 billion yen in the previous year), and the amount of tax is 12,345.9 billion yen (11,106.0) (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24年度	FY2012	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
29	2017	3,105,959	0.9	702,340	11.6	123,459	11.2

(注) 1 各年度とも、翌年6月30日現在における法人数及びその年の4月1日から翌年3月31日までに事業年度が終了した法人の所得金額及び税額について示している。
2 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310万5,959社のうち、内国法人は310万31社（前年307万2,939社）で、これを種類別にみると、普通法人 298万284社(同295万5,577社)、協同組合等4万3,454社（同4万3,687社）、公益法人等5万5,920社（同5万4,422社）となっている（第14表参照）。

Among 3,105,959 corporations, domestic corporations amount to 3,100,031 (for the previous year,3,072,939) which includes 2,980,284 (2,955,577) ordinary corporations, 43,454 (43,687) cooperative associations , etc., and 55,920 (54,422) 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24年度	FY2012	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
29	2017	3,100,031	2,980,284	43,454	55,920	20,373

資料：法人課税課調
Source: Identified by the Corporate Taxation Division

- (2) 平成29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270万6,627社（前年267万2,033社）となっている。平成29年度分の法人270万6,627社から、連結子法人（1万2,671社）を除いた269万3,956社のうち、欠損法人は168万7,099社（前年168万9,427社）で、その割合（欠損法人割合）は62.6%となっている（第15表参照）。

According to the results of the FY2017 Corporation Sample Survey, the number of operating domestic ordinary corporations is 2,706,627 (for the previous year, 2,672,033). 1,687,099 corporations out of 2,693,956 which is the total 2,706,627 corporations in FY2017 minus 12,671 consolidated subsidiaries, are in deficit (for the previous year, 1,689,427). The percentage of corporations in deficit is 62.6%(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
	社 Number	社 Number	社 Number	%
平成24年度 FY2012	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
29 2017	2, 693, 956	1, 006, 857	1, 687, 099	62. 6

(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1,519兆4,651億円（前年1,450兆8,100億円）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1,236兆4,302億円（前年1,144兆4,408億円）、所得金額は67兆9,437億円（同59兆4,612億円）、営業収入金額に対する所得金額の割合（所得率）は5.5%となっている（第16表参照）。

The amount of operating revenue is 1,519,465.1 billion yen (for the previous year, 1,450,810.0 billion yen). With respect to corporations in profit, the amount of operating revenue is 1,236,430.2 billion yen (for the previous year, 1,144,440.8 billion yen), and the amount of income is 67,943.7 billion yen (for the previous year, 59,461.2 billion yen). The ratio of the amount of income to the amount of operating revenue (income ratio) is 5.5% (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	伸び率 Growth rate			
		億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
平成24年度	FY2012	13, 861, 038	8. 7	10, 181, 159	32. 7	407, 636	20. 1	4. 0
25	2013	14, 934, 688	7. 7	11, 381, 711	11. 8	497, 926	22. 1	4. 4
26	2014	15, 380, 207	3. 0	11, 713, 286	2. 9	539, 311	8. 3	4. 6
27	2015	14, 495, 528	△ 5. 8	11, 189, 192	△ 4. 5	572, 354	6. 1	5. 1
28	2016	14, 508, 100	0. 1	11, 444, 408	2. 3	594, 612	3. 9	5. 2
29	2017	15, 194, 651	4. 7	12, 364, 302	8. 0	679, 437	14. 3	5. 5

5 相続税
Inheritance tax

- (1) 平成29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352,957人、被相続人は143,881人である。また、相続税の課税価格及び納付税額は17兆2,405億円及び2兆141億円となっている（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 2017 is 352,957 persons, and the number of ancestors is 143,881 persons.

The taxable amount and the amount of tax payment of inheritance tax are 17,240.5 billion yen and 2,014.1 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
29 2017	352,957	172,405	20,141	143,881

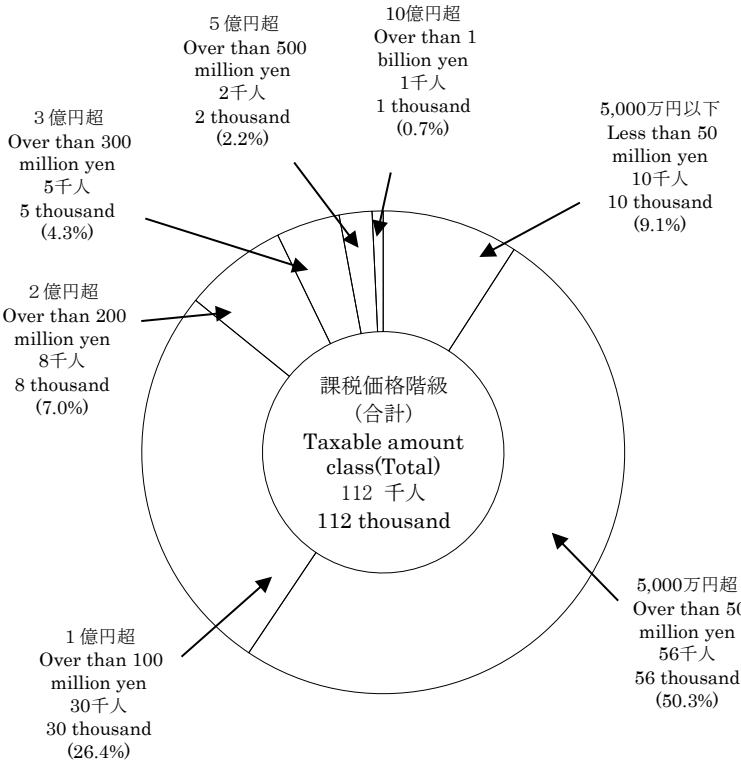
- (2) 平成29年中に相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）の被相続人に係る課税価格階級を見ると、5,000万円以下の者10,189人（構成比9.1%）、5,000万円超の者56,180人（50.3%）、1億円超の者29,538人（26.4%）、2億円超の者7,782人（7.0%）、3億円超の者4,766人（4.3%）、5億円超の者2,447人（2.2%）、10億円超の者826人（0.7%）となっている（第18表参照）。

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 2017 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), less than 50 million yen is 10,189 persons (composition ratio: 9.1%), over than 50 million yen is 56,180 persons (composition ratio: 50.3%), over than 100 million yen is 29,538 persons (composition ratio: 26.4%), over than 200 million yen is 7,782 persons (composition ratio: 7.0%), over than 300 million yen is 4,766 persons (composition ratio: 4.3%), over than 500 million yen is 2,447 persons (composition ratio: 2.2%), and over than 1 billion yen is 826 persons (composition ratio: 0.7%) (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	10,189
5,000万円超 Over than 50 million yen	56,180
1億円超 Over than 100 million yen	29,538
2億円超 Over than 200 million yen	7,782
3億円超 Over than 300 million yen	4,766
5億円超 Over than 500 million yen	2,447
10億円超 Over than 1 billion yen	826
合計 Total	111,728



6 贈与税
Gift tax

(1) 平成29年中に贈与を受けた者は516,019人で、取得財産価額及び納付税額は2兆248億円及び2,004億円となっている（第19表参照）。

The number of recipients of gifts during 2017 is 516,019. The amount of values of properties acquired as gifts and the amount of tax payment are 2,024.8 billion yen and 200.4 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
合計分 Total	人 Person 516,019	億円 100 million yen 20,248	億円 100 million yen 2,004
暦年課税分 Calendar-Year Taxation	472,652	14,145	
特例贈与財産 Special Gift Property	236,340	7,310	
一般贈与財産 General Gift Property	239,469	6,836	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	44,921	6,103	

(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.

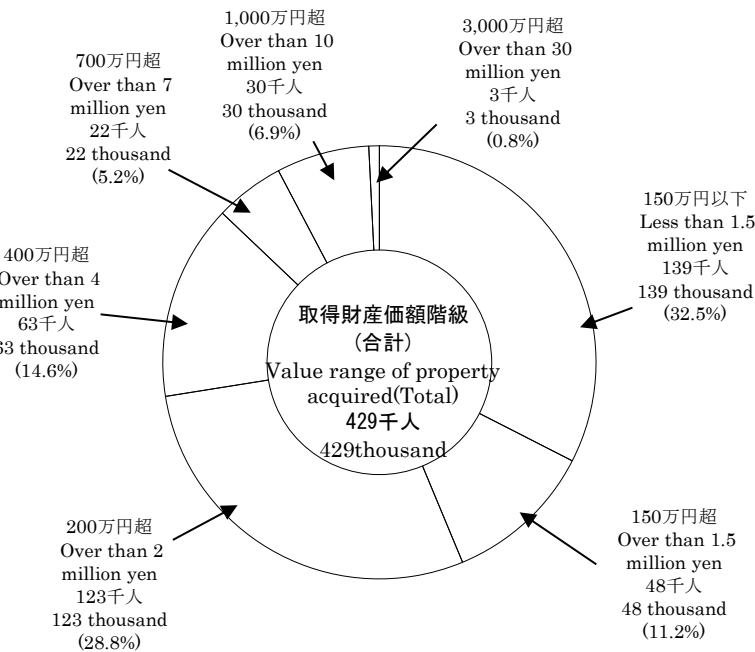
(2) 平成29年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）に係る取得財産価額階級を見ると、150万円以下の者139,340人（構成比32.5%）、150万円超の者48,025人（11.2%）、200万円超の者123,226人（28.8%）、400万円超の者62,612人（14.6%）、700万円超の者22,244人（5.2%）、1,000万円超の者29,701人（6.9%）、3,000万円超の者3,363人（0.8%）となっている（第20表参照）。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2017 (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 139,340 persons (composition ratio: 32.5%), over than 1.5 million yen is 48,025 persons (composition ratio: 11.2%), over than 2 million yen is 123,226 persons (composition ratio: 28.8%), over than 4 million yen is 62,612 persons (composition ratio: 14.6%), over than 7 million yen is 22,244 persons (composition ratio: 5.2%), over than 10 million yen is 29,701 persons (composition ratio: 6.9%), and over than 30 million yen is 3,363 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	139,340
150万円超 Over than 1.5 million yen	48,025
200万円超 Over than 2 million yen	123,226
400万円超 Over than 4 million yen	62,612
700万円超 Over than 7 million yen	22,244
1,000万円超 Over than 10 million yen	29,701
3,000万円超 Over than 30 million yen	3,363
合計 Total	428,511



7 消費税

Consumption tax

平成29年度分の消費税の納税申告件数は2,986千件（前年2,983千件）、納税申告額は16兆4,405億円（同16兆2,217億円）となっている。

一方、還付申告件数は180千件（同173千件）、還付税額は4兆1,189億円（同3兆8,752億円）となっている。

また、平成30年3月末現在の消費税の課税事業者届出件数は3,213千件（同3,197千件）、課税事業者選択届出件数は118千件（同110千件）、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 2017 is 2,986 thousand (for the previous year, 2,983 thousand) and the amount of declared tax is 16,440.5 billion yen (16,221.7 billion yen).

The number of refund returns is 180 thousand (173 thousand), and the amount of refund tax is 4,118.9 billion yen (3,875.2 billion yen).

As of March 31 in 2018, the number of notifications of taxable enterprises status for Consumption tax is 3,213 thousand (3,197 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 118 thousand (110 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24年度	FY2012	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
29	2017	2,986	164,405	180	41,189	3,213	118	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29年度における酒税の税額は1兆2,299億円（前年1兆2,465億円）で、前年に比べて166億円（伸び率△1.3%）減少している。

また、販売（消費）数量は837万kl（前年841万kl）で、前年に比べて4万kl（伸び率△0.5%）減少している（第22表参照）。

The amount of liquor tax for FY 2017 is 1,229.9 billion yen, which is 16.6 billion yen less (rate of increase:-1.3%) than the previous year (1,246.5 billion yen).

The volume of sales (consumption) is 8.37 million kl, which is 0.04 million kl less (rate of increase:-0.5%) than the previous year (8.41 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24年度	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
29	2017	12,299	△ 1.3	8,373,636	△ 0.5

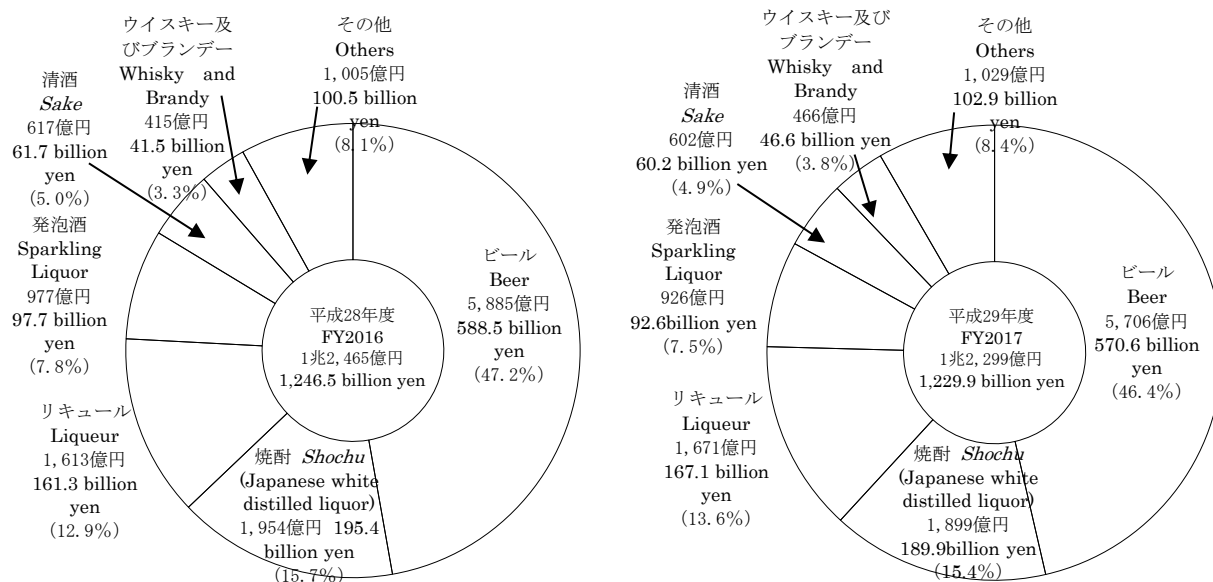
- (2) 税額を品目等別に前年と比べると、リキュールは1,613億円から1,671億円（構成比13.6%）へと58億円（伸び率3.6%）、ウイスキー及びブランデーは415億円から466億円（構成比3.8%）へと51億円（伸び率12.2%）増加している。
- これに対し、ビールは5,885億円から5,706億円（構成比46.4%）へと179億円（伸び率△3.0%）、焼酎は1,954億円から1,899億円（構成比15.4%）へと55億円（伸び率△2.8%）、発泡酒は977億円から926億円（構成比7.5%）へと51億円（伸び率△5.1%）、清酒は617億円から602億円（構成比4.9%）へと15億円（伸び率△2.4%）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 5.8 billion yen (rate of increase: 3.6 %) from 161.3 billion yen to 167.1 billion yen (component ratio: 13.6 %); Whisky and Brandy increased by 5.1 billion yen (rate of increase: 12.2%) from 41.5 billion yen to 46.6 billion yen (component ratio: 3.8%).

Beer decreased by 17.9 billion yen (rate of increase: -3.0 %) from 588.5 billion yen to 570.6 billion yen (component ratio: 46.4 %); Shochu (Japanese white distilled liquor) decreased by 5.5 billion yen (rate of increase: -2.8 %) from 195.4 billion yen to 189.9 billion yen (component ratio: 15.4 %); Sparkling liquor decreased by 5.1 billion yen (rate of increase: -5.1 %) from 97.7 billion yen to 92.6 billion yen (component ratio: 7.5 %); Sake decreased by 1.5 billion yen (rate of increase: -2.4%) from 61.7 billion yen to 60.2 billion yen (component ratio: 4.9%). (see Figure 23).

(第23図) 品目等別の税額

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



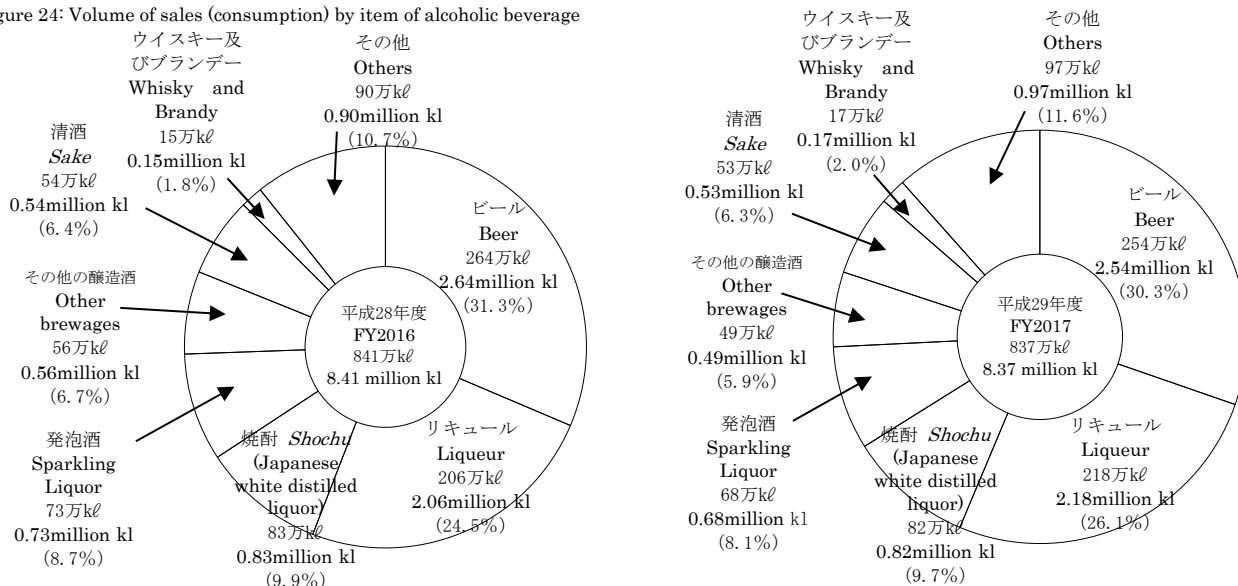
- (3) 販売（消費）数量の状況を品目等別に前年と比べると、リキュールは206万klから218万kl（構成比26.1%）へと12万kl（伸び率6.1%）、ウイスキー及びブランデーは15万klから17万kl（構成比2.0%）へと2万kl（伸び率9.9%）増加している。
- これに対し、ビールは264万klから254万kl（構成比30.3%）へと10万kl（伸び率△3.7%）、焼酎は83万klから82万kl（構成比9.7%）へと1万kl（伸び率△1.8%）、発泡酒は73万klから68万kl（構成比8.1%）へと5万kl（伸び率△7.3%）、その他の醸造酒は56万klから49万kl（構成比5.9%）へと7万kl（伸び率△12.7%）、清酒は54万klから53万kl（構成比6.3%）へと1万kl（伸び率△2.2%）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 0.12 million kl (rate of increase: 6.1 %) from 2.06 million kl to 2.18 million kl (component ratio: 26.1 %); Whisky and Brandy increased by 0.02 million kl (rate of increase: 9.9 %) from 0.15 million kl to 0.17 million kl (component ratio: 2.0%).

Beer decreased by 0.1 million kl (rate of increase: -3.7%) from 2.64 million kl to 2.54 million kl (component ratio: 30.3 %); Shochu decreased by 0.01 million kl (rate of increase: -1.8 %) from 0.83 million kl to 0.82 million kl (rate of increase: -7.3 %) from 0.73 million kl to 0.68 million kl (component ratio: 8.1 %); Other brewed liquors decreased by 0.07 million kl (rate of increase: -12.7 %) from 0.56 million kl to 0.49 million kl (component ratio: 5.9 %); Sake decreased by 0.01 million kl (rate of increase: -2.2 %) from 0.54 million kl to 0.53 million kl (component ratio: 6.3 %) (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29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、894億本(前年1,021億本)、税額は5,315億円(同6,017億円)で、前年に比べて課税数量で127億本(伸び率△12.5%)、税額で702億円(同△11.7%)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 2017 is 89.4 billion pieces, which is 12.7 billion pieces less (rate of increase:-12.5 %) than the previous year (102.1 billion pieces).

And the amount of tax is 531.5 billion yen, which is 70.2 billion yen less (-11.7 %) than the previous year (601.7 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24年度	FY2012	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
29	2017	894	△ 12.5	5,315	△ 11.7

10 揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

平成29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、48,762千kl(前年49,883千kl)、税額は2兆6,186億円(同2兆6,787億円)で、前年に比べて課税数量で1,121千kl(伸び率△2.2%)、税額で601億円(同△2.2%)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 2017 is 48,762 thousand kl (for the previous year, 49,883 thousand kl), which is 1,121 thousand kl less (rate of increase:-2.2 %) than the previous year. And the amount of tax is 2,618.6 billion yen, which is 60.1 billion yen less (-2.2%) than previous year (2,678.7 billion yen) (see Table 26).

(第26表) 揮発油税及び地方揮発油税の課税数量、税額

Table 26: Taxable 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24年度	FY2012	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
29	2017	48,762	△ 2.2	26,186	△ 2.2

11 航空機燃料税

Aviation fuel tax

平成29年度における航空機燃料税の課税数量は5,014千kl(前年4,928千kl)、税額は776億円(同763億円)で、前年に比べて課税数量で86千kl(伸び率1.8%)、税額で13億円(同1.8%)増加している(第27表参照)。

Taxable quantity of aviation fuel tax in FY 2017 is 5,014 thousand kl, which is 86 thousand kl more (rate of increase:1.8 %) than the previous year (4,928 thousand kl). And the amount of tax is 77.6 billion yen, which is 1.3 billion yen more (1.8 %) than the previous year (76.3 billion yen)(see Table 27).

(第27表) 航空機燃料税の課税数量、税額

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

区 分 Type		課税数量 Taxable quantity	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24年度	FY2012	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
29	2017	5,014	1.8	776	1.8

12 石油ガス税

Liquefied petroleum gas tax

平成29年度における石油ガス税の課税数量は948千t（前年996千t）、税額は166億円（同175億円）で、前年に比べて課税数量で48千t（伸び率△4.8%）、税額で9億円（同△5.1%）減少している（第28表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2017 is 948 thousand ton, which is 48 thousand ton less (rate of increase:-4.8 %) than the previous year (996 thousand ton). And the amount of tax is 16.6 billion yen , which is 0.9 billion yen less (-5.1 %) than the previous year (17.5 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24年度	FY2012	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
29	2017	948	△ 4.8	166	△ 5.1

13 石油石炭税

Petroleum and coal tax

平成29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568千kl（前年608千kl）、ガス状炭化水素分が3,248千t（同3,048千t）、石炭分が1,781千t（同1,664千t）で、前年に比べて原油分は40千kl（伸び率△6.6%）減少し、ガス状炭化水素分は200千t（同6.6%）増加し、石炭分は117千t（同7.0%）増加している。税額は原油分が15.9億円（前年16.9億円）、ガス状炭化水素分が60.4億円（同55.9億円）、石炭分が24.4億円（同22.4億円）で、前年に比べて原油分は1億円（伸び率△5.9%）減少し、ガス状炭化水素分は4.5億円（同8.1%）増加し、石炭分は2.0億円（同8.9%）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 2017 is as follows: crude oil decreased by 40 thousand kiloliter (rate of increase:-6.6%) from 608 thousand kiloliter in the previous year to 568 thousand kl; gaseous hydrocarbons increased by 200 thousand tons (6.6%) from 3,048 thousand tons in the previous year to 3,248 thousand tons; coal increased by 117 thousand tons (7.0%) from 1,664 thousand tons in the previous year to 1,781 thousand tons. The tax amounts are as follows: crude oil decreased by 0.1 billion yen (rate of increase:-5.9%) from 1.69 billion yen in the previous year to 1.59 billion yen; gaseous hydrocarbons increased by 0.45 billion yen (8.1%) from 5.59 billion yen in the previous year to 6.04 billion yen; coal increased by 0.2 billion yen (8.9%) from 2.24 billion yen in the previous year to 2.44 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24年度	FY2012	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
29	2017	568	△ 6.6	15.9	△ 5.9
ガス状炭化水素 gaseous hydrocarbons		千t Thousand ton	%	億円 100 million yen	%
平成24年度	FY2012	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
29	2017	3,248	6.6	60.4	8.1
石 炭 coal		千t Thousand ton	%	億円 100 million yen	%
平成24年度	FY2012	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
29	2017	1,781	7.0	24.4	8.9

14 印紙税

Stamp tax

平成29年度における印紙税（現金納付分）の税額は1,594億円（前年1,628億円）、納税人員は173千人（同173千人）で、前年に比べて税額で34億円（伸び率△2.1%）減少し、納税人員で17人（同△0.0%）減少している（第30表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2017 is 159.4 billion yen, which is 3.4 billion yen less (rate of increase: -2.1 %) than the previous year (162.8 billion yen).

The number of taxpayers decreased by 17 from the previous year (173 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 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24年度	FY2012	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
29	2017	1,594	△ 2.1	173	△ 0.0

15 電源開発促進税

Promotion of power-resources development tax

平成29年度における電源開発促進税の課税電力量は8,684億kWh（前年8,514億kWh）、税額は3,256億円（同3,193億円）で、前年に比べて課税電力量で170億kWh（伸び率2.0%）、税額で63億円（同2.0%）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 2017 is 868.4 billion kWh, which is 17.0 billion kWh more (rate of increase: 2.0%) than the previous year (851.4 billion kWh).

And the amount of tax is 325.6 billion yen, which is 6.3 billion yen more (2.0 %) than the previous year (319.3 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24年度	FY2012	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
29	2017	8,684	2.0	3,256	2.0

16 国税徴収

Collection of national tax

- (1) 平成29年度における国税の徴収決定済額は、66兆9,818億円（前年63兆8,464億円）で、前年に比べて3兆1,354億円（伸び率4.9%）増加している（第32表参照）。

The amount determined for collection of national tax in FY 2017 is 66,981.8 billion yen, which is 3,135.4 billion yen more (rate of increase: 4.9%) than the previous year (63,846.4 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28年度 FY2016	構成比 Component ratio	平成29年度 FY2017	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	} 224,763	35.2	} 227,621	34.0	1.3
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	} 170,451	26.7	} 183,557	27.4	7.7
源 泉 所 得 税 Withholding income tax					
法 人 税 Corporation tax	} 121,345	19.0	} 134,725	20.1	11.0
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction					
申 告 所 得 税 Self-assessment income tax	} 36,648	5.7	} 38,032	5.7	3.8
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax					
揮発油税及地方道路税 Gasoline tax and local road tax	} 29,014	4.6	} 28,352	4.2	△ 2.3
相 続 税 Inheritance tax					
酒 税 Liquor tax	} 23,811	3.7	} 25,191	3.8	5.8
そ の 他 Others					
計 Total	638,464	100.0	669,818	100.0	4.9

（注）「相続税」には贈与税を含む。

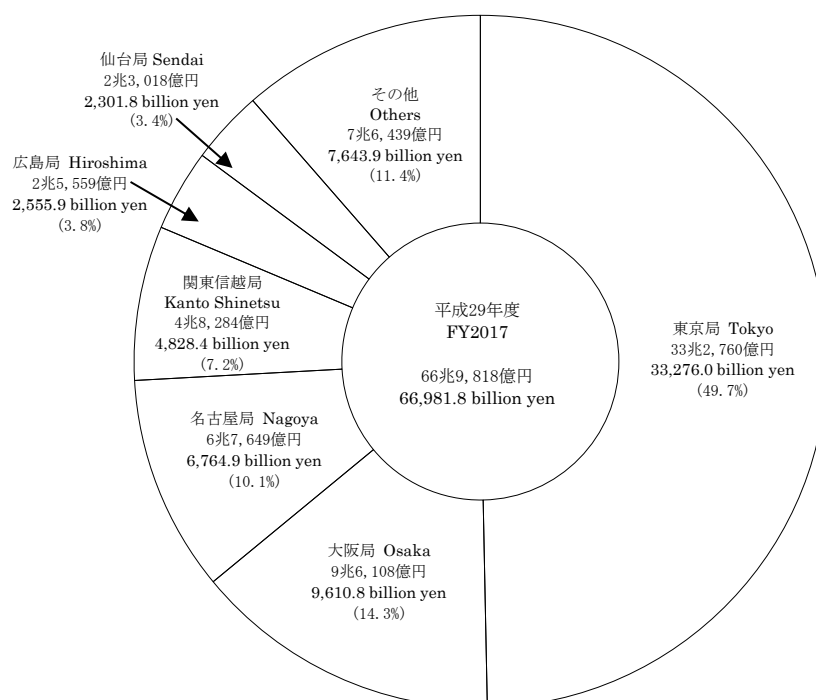
Note: Inheritance tax includes gift tax.

- (2) 国税局別に徴収決定済額をみると、東京国税局33兆2,760億円（構成比49.7%）、大阪国税局9兆6,108億円（14.3%）、名古屋国税局6兆7,649億円（10.1%）、関東信越国税局4兆8,284億円（7.2%）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, 33,276.0 billion yen (component ratio: 49.7%); Osaka, 9,610.8 billion yen (14.3 %); Nagoya, 6,764.9 billion yen (10.1 %); Kanto Shinetsu, 4,828.4 billion yen (7.2 %) (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

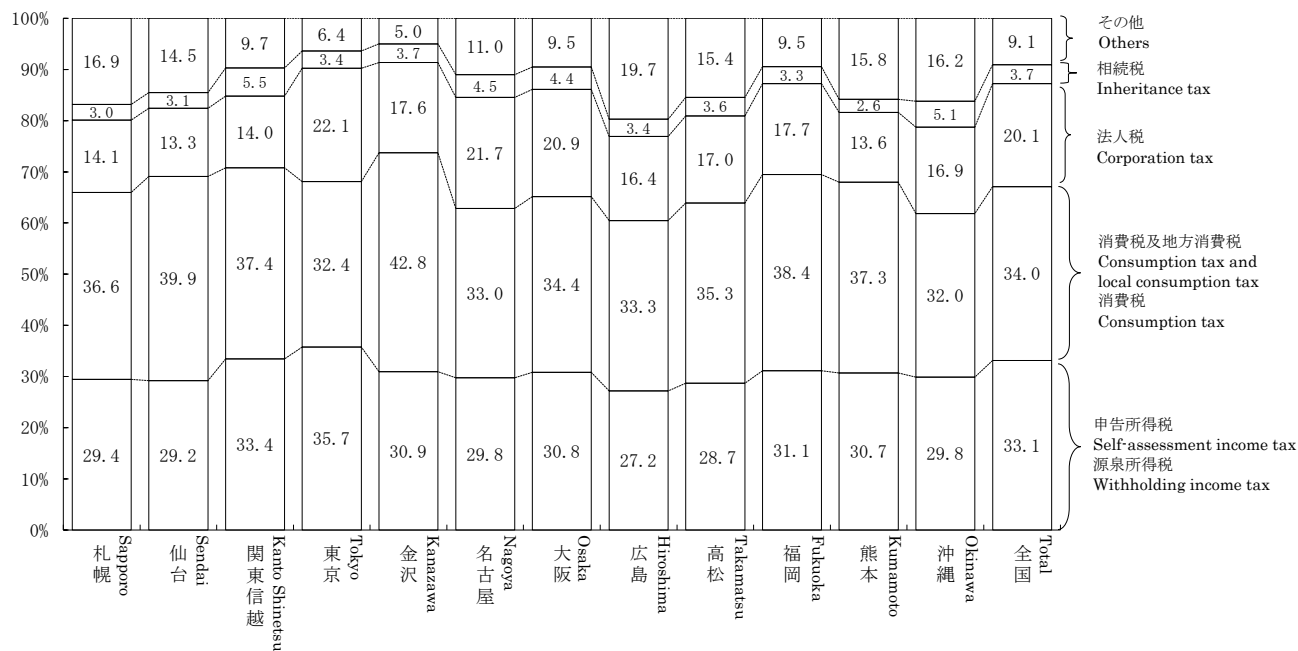


また、国税局別に主要税目の構成をみると、東京国税局については申告所得税、源泉所得税の比率が最も高く、その他の各国税局については消費税、消費税及地方消費税の比率が最も高くなっている（第34図参照）。

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

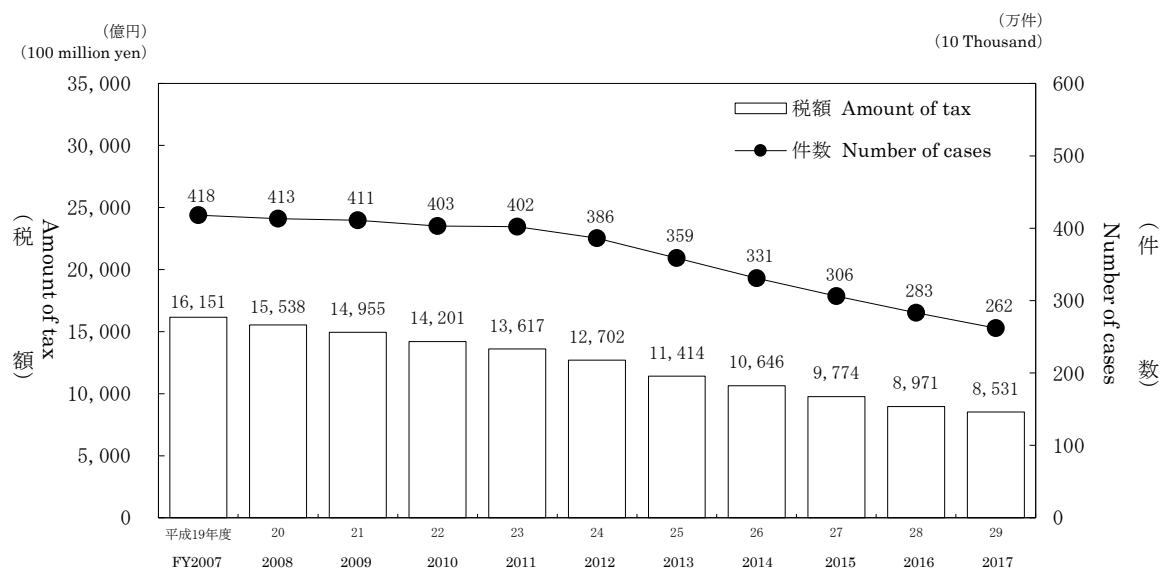
Delinquency of national tax

- (1) 平成29年度末における国税の整理中の滞納は、262.2万件（前年度283.0万件）8,531億円（同8,971億円）であり、前年に比べ件数は20.8万件（伸び率△7.3%）減少しており、税額も440億円（同△4.9%）減少している（第35図参照）。

As of the end of FY 2017, the number of tax delinquencies in processing is 2,622 thousand (for the previous fiscal year, 2,830 thousand) and the amount of arrears is 853.1 billion yen (897.1 billion yen). Compared to the previous year, they decreased by 208 thousand (rate of increase: -7.3%), and by 44.0 billion yen (-4.9 %) 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29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3,028億円（前年度3,100億円）、申告所得税2,543億円（同2,674億円）、源泉所得税1,305億円（同1,437億円）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, 302.8 billion yen (for the previous fiscal year 310.0 billion yen); Self-assessment income tax, 254.3 billion yen (267.4 billion yen); withholding income tax, 130.5 billion yen (143.7 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28年度 FY2016		平成29年度 FY2017		
	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	477	1,437	429	1,305	△ 9.2
申告所得税 Self-assessment income tax	1,116	2,674	1,026	2,543	△ 4.9
法人税 Corporation tax	97	981	93	913	△ 6.9
相続税 Inheritance tax	14	752	13	708	△ 5.8
消費税 Consumption tax	1,099	3,100	1,029	3,028	△ 2.3
その他 Others	27	26	32	34	29.7
合 計 Grand total	2,830	8,971	2,622	8,531	△ 4.9

(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29年度中の再調査の請求の発生件数は1,814件(前年度1,674件)で前年度に比べて140件(伸び率8.4%)増加している。前年度から繰り越された510件を含む要処理件数2,324件のうち、処理済件数は1,726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213件(前年度123件)、割合は12.3%(前年度6.8%)となっている(第37表参照)。

The number of requests for re-examination in FY 2017 is 1,814 which is 140 more (rate of increase: 8.4%) than the previous fiscal year (1,674).

Out of 2,324 cases necessary to dispose including 510 cases carried over from the previous year, 1,726 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 213 (for the previous fiscal year, 123), which accounts for 12.3% (6.8%) 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		処理済件数 Number of already processed	請求認容件数 Number of claim accepted	
		件 Case	伸び率 Growth rate %	件 Case	件 Case	割合 Percentage %
平成24年度	FY2012	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
29	2017	1,814	8.4	1,726	213	12.3

(注) 平成27年度以前は、全て「異議申立て」であり、平成28年度及び平成29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 and FY2017 shows the sum of requests for reinvestigation and the number of the requests for re-examination.

- (2) 平成29年度中の審査請求の請求件数は2,953件(前年度2,488件)で前年度に比べて465件(伸び率18.7%)増加している。前年度から繰り越された1,936件を含む要処理件数4,889件のうち、処理済件数は2,475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202件(前年度241件)、割合は8.2%(同12.3%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2017 is 2,953, which is 465 more (rate of increase: 18.7%) than the previous year (2,488).

Out of 4,889 cases necessary to dispose including 1,936 cases carried over from the previous year, 2,475 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 202 (for the previous year, 241), which accounts for 8.2% (12.3%) 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	
		件 Case	伸び率 Growth rate %	件 Case	件 Case	割合 Percentage %
平成24年度	FY2012	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
29	2017	2,953	18.7	2,475	202	8.2

- (3) 平成29年度中に国側を被告とした訴訟の発生件数は199件(前年度230件(*))で、前年度に比べて31件(伸び率△13.5%)減少している。訴訟が終結した件数は210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21件(前年度11件)、割合は10.0%(前年度4.5%)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 2017 was 199 (compared to 230(*) in the previous year), -31 year-on-year (-13.5% year-on-year). During the fiscal year, final court decisions were made on 210 cases, of which court decisions partly or fully in favor of plaintiffs were made in 21 cases (compared to 11 cases in the previous year), accounting for 10.0% (up from 4.5% 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		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	伸び率 Growth rate %	件 Case	件 Case	割合 Percentage %
平成24年度	FY2012	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
29	2017	199	△ 13.5	210	21	10.0

(注) 平成28年度の「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" in FY2016 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29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143件で、そのうち有罪件数は143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 2017 is 143, of which the number of conviction cases is 143 (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24年度 FY2012	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
29 2017	143	143	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29年度における間接国税犯則事件に係る通告処分件数は37件(前年度40件)である（第41表参照）。

The number of notification procedures related to Indirect National Tax Crime in FY2017 is 37 (for the previous year, 40) (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24年度 FY2012		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
29 2017		36	1	37	△ 7.5

(注) 税関分を含まない。

Note : Figures for customhouse are not included.

- (3) 平成29年度における査察事件に係る脱税額は135億円で、前年度より26億円（16.1%）減少し、1件あたりの脱税額は83百万円（前年度83百万円）となっている（第42表参照）。

The amount of tax evasion involved in criminal investigation cases in FY 2017 is 13.5 billion yen, which is 2.6 billion yen less (16.1 %) than the previous year. Average amount of tax evasion per case prosecuted is 83 million yen (for the previous year, 83 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24年度 FY2012		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
29 2017		135	△16.1	83

資料：査察課調

Source: Criminal Investigation Division