

1 総括

Overview

1-1 租税及び印紙収入 Tax and Stamp Revenues

(1) 租税及び印紙収入決算額調べ Survey of the Amount settled of Tax and Stamp Revenues

区 Type	分	徴収決定済額 Amount determined for collection			収納済額 Collected amount	不納欠損額 Loss through non-payment	収納未済額 Amount in arrears
		本年度発生分 Accrual in current fiscal year	前年度分繰越等 Amount carried forward from the previous fiscal year, etc.	計 Total			
				①	②		③
平成20年度	FY2008	49,064,379	2,302,927	51,367,306	48,877,807	188,437	2,301,062
21	2009	44,496,689	2,209,740	46,706,429	44,372,729	131,978	2,201,722
22	2010	45,062,308	2,149,716	47,212,024	44,939,222	130,919	2,141,883
23	2011	45,264,133	2,092,409	47,356,542	45,262,168	118,951	1,975,423
24	2012	46,921,671	1,939,095	48,860,765	46,917,960	114,521	1,828,285
25	2013	50,201,614	1,813,970	52,015,584	50,180,052	137,284	1,698,249
26	2014	57,353,227	1,684,472	59,037,699	57,236,124	132,976	1,688,599
27	2015	62,663,891	1,656,063	64,319,954	62,601,554	127,955	1,590,446
28	2016	62,292,515	1,553,902	63,846,417	62,242,241	104,088	1,500,088
29	2017	65,530,439	1,451,328	66,981,767	65,453,105	84,472	1,444,189
30	2018	67,242,664	1,397,973	68,640,637	67,147,902	78,250	1,414,484
所得税 Income tax	源泉所得税 Withholding tax	18,846,598	140,363	18,986,961	18,847,903	13,953	125,105
	申告所得税 Self-assessment tax	3,526,037	271,698	3,797,735	3,514,919	19,770	263,046
	計 Total	22,372,634	412,061	22,784,696	22,362,822	33,723	388,151
法人税 Corporation tax		13,635,896	130,915	13,766,811	13,625,422	12,670	128,720
相続税 Inheritance tax		2,469,056	116,813	2,585,870	2,396,670	3,413	185,786
地価税 Land value tax		—	430	430	40	227	163
消費税 Consumption tax		4	5,470	5,474	375	652	4,447
消費税及地方消費税 Consumption tax and local consumption tax		22,464,708	502,043	22,966,751	22,445,829	27,123	493,800
(消費税分) Consumption tax		—	—	—	17,691,331	—	—
(地方消費税分) Local consumption tax		—	—	—	4,754,497	—	—
酒税 Liquor tax		1,210,321	192	1,210,513	1,210,271	31	211
たばこ税 Tobacco tax		449,453	2	449,454	449,449	0	5
揮発油税 Gasoline tax		2,270,938	200,471	2,471,409	2,286,571	3	184,836
石油ガス税 Liquefied petroleum gas tax		7,588	47	7,636	7,597	2	36
航空機燃料税 Aviation fuel tax		52,669	9	52,678	52,669	—	10
石油炭税 Petroleum and coal tax		6,196	0	6,197	6,197	—	0
電源開発促進税 Promotion of power-resources development tax		322,168	—	322,168	322,168	—	—
国際観光旅客税 International Tourist Tax		6,641	—	6,641	6,641	—	1
自動車重量税 Motor vehicle tonnage tax		44,097	0	44,097	44,097	—	0
関税 Customs duty		—	—	—	—	—	—
とん税 Tonnage tax		—	—	—	—	—	—
その他 Others		—	47	47	1	3	43
印紙収入 Stamp revenue		385,868	1,035	386,903	385,973	17	912
一般会計分計 Total for General Account		65,698,239	1,369,537	67,067,776	65,602,792	77,864	1,387,119
地方法人税(特) Local Corporation tax (SA)		714,012	2,494	716,506	713,714	64	2,727
地方道路税(特) Local road tax (SA)		—	3	3	—	—	3
地方揮発油税(特) Local gasoline tax (SA)		242,981	21,447	264,428	244,654	0	19,774
石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA)		7,588	47	7,636	7,597	2	36
航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA)		15,048	3	15,051	15,048	—	3
自動車重量税(譲与分)(特) Motor vehicle tonnage tax (transferred) (SA)		30,266	0	30,266	30,266	—	0
特別とん税(特) Special tonnage tax (SA)		—	—	—	—	—	—
地方法人特別税(特) Special Local Corporation tax (SA)		—	—	—	—	—	—
たばこ特別税(特) Special tobacco surtax (SA)		64,539	0	64,539	64,539	—	0
復興特別所得税(特) Special Income Tax for Reconstruction (SA)		467,735	2,977	470,712	467,084	92	3,535
復興特別法人税(特) Special Corporate Income Tax for Reconstruction (SA)		2,255	1,466	3,721	2,207	228	1,286
総計 Grand Total		67,242,664	1,397,973	68,640,637	67,147,902	78,250	1,414,484

調査期間：平成30年4月1日から平成31年3月31日

- (注) 1 「徴収決定済額」の「前年度分繰越等」欄は、前年度分の収納未済額のほか、過年度に係る延納許可の取消等、延滞税の発生、減額更正等による徴収決定済額の異動を含んだものである。
- 2 「相続税」には、贈与税が含まれている。
- 3 記号※は、「区分」欄の「消費税」及び「消費税及び地方消費税」の合計から地方消費税分を除いたものである。このため、「一般会計」及び「総計」欄においては②-④=⑤とはならない。
- 4 「区分」欄の「地方法人税(特)」以下は、特別会計分である。
- 5 上記⑦欄以外の「一般会計」と「特別会計」の計数は、便宜上各税目の合計額を按分したものである。

(単位：百万円、%)

(In millions of yen, %)

還付金支払 決定済額 Amount determined for payment of refund	収納未済 額割合 Ratio of loss through non- payment	国税庁分歳入決 算額 Amount settled of NTA revenue	税関分・総務省分 郵便事業株式会社分 歳入決算額 Amount settled of Custom house and MIC and Japan Post	租税及び印紙収 入決算額 Amount settled of Tax and Stamp revenues	国税庁 決算額 の割合 Ratio of Amount settled of NTA revenue	区 Type	分
④	③/①	⑤(②-④)	⑥	⑦(⑤+⑥)	⑤/⑦		
7,898,700	4.5	39,205,946	6,624,939	45,830,885	85.5	平成20年度	FY2008
8,544,292	4.7	33,927,991	6,315,277	40,243,269	84.3	21	2009
6,598,481	4.5	36,461,715	7,245,717	43,707,432	83.4	22	2010
6,249,782	4.2	37,166,749	8,008,648	45,175,396	82.3	23	2011
6,180,157	3.7	38,877,503	8,171,739	47,049,242	82.6	24	2012
6,211,046	3.3	42,100,868	9,126,570	51,227,438	82.2	25	2013
7,737,904	2.8	46,575,192	11,273,979	57,849,171	80.5	26	2014
9,982,985	2.5	49,253,326	10,716,045	59,969,372	82.1	27	2015
9,756,286	2.3	49,038,668	9,917,589	58,956,257	83.2	28	2016
10,150,164	2.2	51,898,064	10,482,190	62,380,254	83.2	29	2017
10,634,543	2.1	53,152,471	11,071,653	64,224,124	82.8	30	2018
2,282,905	0.7	16,564,998	—	16,564,998	100.0	源泉所得税	Withholding tax
179,339	6.9	3,335,580	—	3,335,580	100.0	申告所得税	Self-assessment tax
2,462,244	1.7	19,900,578	—	19,900,578	100.0	計	Total
1,307,395	0.9	12,318,027	—	12,318,027	100.0	法人税	Corporation tax
63,347	7.2	2,333,324	—	2,333,324	100.0	相続税	Inheritance tax
—	37.9	40	—	40	100.0	地価税	Land value tax
3	81.2	※ 12,464,789	5,216,092	※ 17,680,881	※ 70.5	消費税	Consumption tax
6,620,524	2.2	—	—	—	—	消費税及地方消費税	Consumption tax and local consumption tax
5,226,915	—	—	—	—	—	(消費税分)	Consumption tax
1,393,609	—	—	—	—	—	(地方消費税分)	Local consumption tax
249	0.0	1,210,022	65,105	1,275,127	94.9	酒税	Liquor tax
10	0.0	449,439	411,855	861,294	52.2	たばこ税	Tobacco tax
3	7.5	2,286,567	61,274	2,347,842	97.4	揮発油税	Gasoline tax
2	0.5	7,595	—	7,595	100.0	石油ガス税	Liquefied petroleum gas tax
7	0.0	52,661	—	52,661	100.0	航空機燃料税	Aviation fuel tax
81,394	0.0	△ 75,197	776,548	701,350	—	石油石炭税	Petroleum and coal tax
123	0.0	322,045	—	322,045	100.0	電源開発促進税	Promotion of power-resources development tax
0	0.0	6,641	248	6,888	96.4	国際観光旅客税	International Tourist Tax
6,039	0.0	38,058	356,387	394,444	9.6	自動車重量税	Motor vehicle tonnage tax
—	—	—	1,071,123	1,071,123	—	関税	Customs duty
—	—	—	10,255	10,255	—	とん税	Tonnage tax
—	91.6	1	—	1	100.0	その他	Others
3,688	0.2	382,286	690,623	1,072,909	35.6	印紙収入	Stamp duty revenue
10,545,029	2.1	51,696,875	8,659,510	60,356,385	85.7	一般会計分計	Total for General Account
33,080	0.4	680,634	—	680,634	100.0	地方法人税(特)	Local Corporation tax (SA)
—	100.0	—	—	—	—	地方道路税(特)	Local road tax (SA)
0	7.5	244,653	6,556	251,209	97.4	地方揮発油税(特)	Local gasoline tax (SA)
2	0.5	7,595	—	7,595	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
2	0.0	15,046	—	15,046	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
4,145	0.0	26,120	244,603	270,723	9.6	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
—	—	—	12,818	12,818	—	特別とん税(特)	Special tonnage tax (SA)
—	—	—	2,087,894	2,087,894	—	地方法人特別税(特)	Special Local Corporation tax (SA)
0	0.0	64,539	60,273	124,812	51.7	たばこ特別税(特)	Special tobacco surtax (SA)
51,664	0.8	415,420	—	415,420	100.0	復興特別所得税(特)	Special Income Tax for Reconstruction (SA)
619	34.6	1,589	—	1,589	100.0	復興特別法人税(特)	Special Corporate Income Tax for Reconstruction (SA)
10,634,543	2.1	53,152,471	11,071,653	64,224,124	82.8	総計	Grand Total

Period covered by Survey: From April 1, 2018, to March 31, 2019

Note: 1 "Amount carried forward from the previous fiscal year, etc." in the column of "Amount determined for collection" includes the changes of amount determined for collection for the past fiscal years due to canceling approval of postponing of tax payment, accrued delinquent tax, correction for reduction, etc. other than amount in arrears for the previous fiscal year.

2 The gift tax is included in the inheritance tax.

3 (※) shows the amount of consumption tax included in the column "Consumption tax and Local consumption tax". Therefore, it does not become ② - ④ = ⑤ in "General account" and "Total" columns.

4 "SA" in the column "Type (SA)" and others shows Special Account revenue.

5 Figures of "General Account" and "Special Account" except for the column of ⑦ are computed proportionally from the total of each tax item for convenience.

(2) 決算額（一般会計分）の累年比較

Yearly Comparison of Amount settled (for General Account Revenue)

税 目 Tax Items	平成20年度 FY2008		21 FY2009		22 FY2010		23 FY2011		24 FY2012	
	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio
1 所 得 税	12,161,180	27.5	10,499,519	27.1	10,677,036	25.7	11,010,764	25.7	11,472,513	26.1
1 得 税	2,823,894	6.4	2,414,368	6.2	2,307,316	5.6	2,465,427	5.8	2,519,974	5.7
税 計	14,985,074	33.9	12,913,887	33.3	12,984,351	31.3	13,476,192	31.5	13,992,487	31.9
2 法 人 税	10,010,600	22.6	6,356,407	16.4	8,967,688	21.6	9,351,426	21.8	9,758,311	22.2
3 相 続 税	1,454,907	3.3	1,349,778	3.5	1,250,439	3.0	1,474,381	3.4	1,503,946	3.4
4 地 価 税	121	0.0	43	0.0	56	0.0	145	0.0	15	0.0
5 消 費 税	9,968,893	22.5	9,807,541	25.3	10,033,311	24.2	10,194,597	23.8	10,350,429	23.6
6 酒 税	1,461,367	3.3	1,416,756	3.7	1,389,290	3.3	1,369,318	3.2	1,349,638	3.1
7 た ば こ 税	850,859	1.9	822,383	2.1	907,671	2.2	1,031,547	2.4	1,017,942	2.3
8 揮 発 油 税	1,889,385	4.3	2,715,189	7.0	2,750,101	6.6	2,648,399	6.2	2,621,915	6.0
9 石 油 ガ ス 税	12,976	0.0	12,324	0.0	11,888	0.0	11,301	0.0	10,713	0.0
10 航 空 機 燃 料 税	83,578	0.2	79,266	0.2	74,931	0.2	46,247	0.1	49,360	0.1
11 石 油 石 炭 税	511,044	1.2	486,791	1.3	501,932	1.2	519,103	1.2	566,946	1.3
12 電 源 開 発 促 進 税	340,472	0.8	329,277	0.9	349,166	0.8	331,379	0.8	328,049	0.7
13 国 際 観 光 旅 客 税	-	-	-	-	-	-	-	-	-	-
14 自 動 車 重 量 税	717,047	1.6	635,112	1.6	446,541	1.1	447,754	1.0	396,894	0.9
15 関 税	883,109	2.0	731,880	1.9	785,881	1.9	874,227	2.0	897,230	2.0
16 と ん 税	9,427	0.0	8,851	0.0	9,512	0.0	9,681	0.0	9,829	0.0
17 そ の 他	22	0.0	20	0.0	14	0.0	32	0.0	27	0.0
18 印 紙 収 入	1,088,425	2.5	1,067,572	2.8	1,024,021	2.5	1,046,873	2.4	1,077,676	2.5
19 合 計	44,267,304	100.0	38,733,076	100.0	41,486,794	100.0	42,832,602	100.0	43,931,407	100.0

(注) この表は、「(1) 租税及び印紙収入決算額調べ」の「租税及び印紙収入決算額⑦」欄の一般会計分の累年比較を示したものである。

1 Income tax (withholding tax, self-assessment tax, Total)

2 Corporation tax

3 Inheritance tax

4 Land value tax

5 Consumption tax

6 Liquor tax

7 Tobacco tax

8 Gasoline tax

9 Liquefied petroleum gas tax

10 Aviation fuel tax

11 Petroleum and coal tax

12 Promotion of power-resources development tax

13 International Tourist Tax

14 Motor vehicle tonnage tax

15 Customs duty

16 Tonnage tax

17 Others

18 Stamp revenue

19 Grand Total

(単位：百万円、%)
(In millions of yen, %)

25 FY2013		26 FY2014		27 FY2015		28 FY2016		29 FY2017		30 FY2018		税 目 Tax Items
決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	
12,759,155	27.2	14,026,721	26.0	14,773,154	26.2	14,485,964	26.1	15,627,121	26.6	16,564,998	27.4	源泉所得税
2,771,658	5.9	2,763,507	5.1	3,033,983	5.4	3,125,101	5.6	3,254,444	5.5	3,335,580	5.5	申告所得税
15,530,813	33.1	16,790,227	31.1	17,807,137	31.6	17,611,065	31.7	18,881,565	32.1	19,900,578	33.0	所 得 税 計
10,493,718	22.3	11,031,608	20.4	10,827,403	19.2	10,328,900	18.6	11,995,303	20.4	12,318,027	20.4	法 人 税
1,574,336	3.4	1,882,858	3.5	1,968,440	3.5	2,131,394	3.8	2,291,952	3.9	2,333,324	3.9	相 続 税
116	0.0	1	0.0	4	0.0	6	0.0	1	0.0	40	0.0	地 価 税
10,829,301	23.1	16,028,958	29.7	17,426,292	31.0	17,228,172	31.1	17,513,862	29.8	17,680,881	29.3	消 費 税
1,370,852	2.9	1,327,564	2.5	1,338,006	2.4	1,319,504	2.4	1,304,098	2.2	1,275,127	2.1	酒 税
1,037,548	2.2	918,706	1.7	953,553	1.7	914,171	1.6	864,245	1.5	861,294	1.4	た ば こ 税
2,574,263	5.5	2,486,350	4.6	2,464,555	4.4	2,434,237	4.4	2,396,225	4.1	2,347,842	3.9	揮 発 油 税
10,265	0.0	9,677	0.0	9,201	0.0	8,690	0.0	8,228	0.0	7,595	0.0	石 油 ガ ス 税
52,188	0.1	52,090	0.1	51,312	0.1	51,362	0.1	52,217	0.1	52,661	0.1	航 空 機 燃 料 税
599,473	1.3	630,715	1.2	630,446	1.1	701,966	1.3	690,790	1.2	701,350	1.2	石 油 石 炭 税
328,292	0.7	321,069	0.6	315,908	0.6	319,670	0.6	325,672	0.6	322,045	0.5	電 源 開 発 促 進 税
-	-	-	-	-	-	-	-	-	-	6,888	0.0	国 際 観 光 旅 客 税
381,356	0.8	372,773	0.7	384,930	0.7	391,506	0.7	377,834	0.6	394,444	0.7	自 動 車 重 量 税
1,034,379	2.2	1,073,104	2.0	1,048,742	1.9	939,010	1.7	1,024,089	1.7	1,071,123	1.8	関 税
9,972	0.0	9,989	0.0	9,914	0.0	9,839	0.0	9,875	0.0	10,255	0.0	と ん 税
6	0.0	18	0.0	13	0.0	2	0.0	10	0.0	1	0.0	そ の 他
1,126,069	2.4	1,034,992	1.9	1,049,547	1.9	1,079,147	1.9	1,051,520	1.8	1,072,909	1.8	印 紙 収 入
46,952,947	100.0	53,970,700	100.0	56,285,403	100.0	55,468,640	100.0	58,787,489	100.0	60,356,385	100.0	合 計

Note: This table shows yearly comparison of the part for general account revenues in the column of "Amount settled of Tax and Stamp revenues ㉞" of "Survey of the Amount settled of Tax and Stamp Revenues".