

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 分 Type	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21年度 FY2009	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
令和元 2019	66,848,994	1,346,599	68,195,592	66,347,765	77,622	1,770,206
所得税 Income tax	源 泉 所 得 税 Withholding tax 18,830,344 申 告 所 得 税 Self-assessment tax 3,492,627 計 Total 22,322,971	127,973 261,176 389,148	18,958,317 3,753,803 22,712,120	18,832,685 3,418,362 22,251,046	11,986 19,277 31,263	113,646 316,165 429,811
法人税 Corporation tax	12,270,645	124,820	12,395,465	12,199,159	12,219	184,086
相続税 Inheritance tax	2,420,921	114,858	2,535,779	2,354,946	6,235	174,598
地価税 Land value tax	—	163	163	4	6	153
消費税 Consumption tax	42	4,615	4,657	328	497	3,833
消費税及地方消費税 Consumption tax and local consumption tax	23,633,767	499,952	24,133,719	23,336,742	26,936	770,041
(消費税分) Consumption tax	—	—	—	18,343,460	—	—
(地方消費税分) Local consumption tax	—	—	—	4,993,281	—	—
酒税 Liquor tax	1,180,863	205	1,181,068	1,180,623	2	443
たばこ税 Tobacco tax	430,432	5	430,436	430,434	0	2
揮発油税 Gasoline tax	2,211,680	184,835	2,396,515	2,223,733	—	172,782
石油ガス税 Liquefied petroleum gas tax	6,798	37	6,835	6,770	—	65
航空機燃料税 Aviation fuel tax	52,687	10	52,697	50,806	—	1,891
石油石炭税 Petroleum and coal tax	5,591	0	5,591	5,591	—	0
電源開発促進税 Promotion of power-resources development tax	316,074	—	316,074	316,074	—	—
国際観光旅客税 International Tourist Tax	42,695	1	42,696	42,693	—	3
自動車重量税 Motor vehicle tonnage tax	83,760	0	83,761	83,761	—	0
関税 Customs duty	—	—	—	—	—	—
とん税 Tonnage tax	—	—	—	—	—	—
その他 Others	—	43	43	2	9	32
印紙収入 Stamp revenue	379,282	823	380,105	379,216	6	882
一般会計分計 Total for General Account	65,358,209	1,319,515	66,677,723	64,861,927	77,174	1,738,622
地方法人税(特) Local Corporation tax (SA)	642,317	2,556	644,874	638,617	187	6,070
地方道路税(特) Local road tax (SA)	—	3	3	0	—	3
地方揮発油税(特) Local gasoline tax (SA)	236,641	19,774	256,415	237,930	—	18,484
石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA)	6,798	37	6,835	6,770	—	65
航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA)	15,053	3	15,056	14,516	—	540
自動車重量税(譲与分)(特) Motor vehicle tonnage tax (transferred) (SA)	61,154	0	61,154	61,154	—	0
特別とん税(特) Special tonnage tax (SA)	—	—	—	—	—	—
地方法人特別税(特) Special Local Corporation tax (SA)	—	—	—	—	—	—
特別法人事業税(特) Special Business tax (SA)	—	—	—	—	—	—
たばこ特別税(特) Special tobacco surtax (SA)	61,044	0	61,044	61,044	—	0
復興特別所得税(特) Special Income Tax for Reconstruction (SA)	466,650	3,419	470,069	464,792	114	5,163
復興特別法人税(特) Special Corporate Income Tax for Reconstruction (SA)	1,128	1,293	2,420	1,014	147	1,259
総計 Grand Total	66,848,994	1,346,599	68,195,592	66,347,765	77,622	1,770,206

調査期間：平成31年4月1日から令和2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		
8,544,292	4.7	33,927,991	6,315,277	40,243,269	84.3	平成21年度	FY2009
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
11,607,610	2.6	51,196,898	10,978,237	62,175,135	82.3	令和元	2019
2,895,198	0.6	15,937,487	—	15,937,487	100.0	源泉所得税	Withholding tax
185,160	8.4	3,233,201	—	3,233,201	100.0	申告所得税	Self-assessment tax
3,080,358	1.9	19,170,688	—	19,170,688	100.0	計	Total
1,402,049	1.5	10,797,110	—	10,797,110	100.0	法人	税 Corporation tax
54,472	6.9	2,300,473	—	2,300,473	100.0	相続	税 Inheritance tax
—	93.9	4	—	4	100.0	地価	税 Land value tax
6	82.3	※ 12,934,905	5,417,794	※ 18,352,699	※ 70.5	消費	税 Consumption tax
6,858,901	3.2					消費	税及地方消費
5,408,876	—					(消費	税分)
1,450,025	—					(地方	消費
357	0.0	1,180,265	67,022	1,247,287	94.6	酒	税 Liquor tax
19	0.0	430,415	443,284	873,699	49.3	たばこ	税 Tobacco tax
9	7.2	2,223,724	57,092	2,280,815	97.5	揮発油	税 Gasoline tax
6	1.0	6,764	—	6,764	100.0	石油ガス	税 Liquefied petroleum gas tax
4	3.6	50,802	—	50,802	100.0	航空機燃料	税 Aviation fuel tax
97,156	0.0	△ 91,564	729,892	638,327	—	石油石炭	税 Petroleum and coal tax
225	0.0	315,849	—	315,849	100.0	電源開発促進	税 Promotion of power-resources development tax
32	0.0	42,661	1,696	44,357	96.2	国際観光旅客	税 International Tourist Tax
6,089	0.0	77,672	310,387	388,058	20.0	自動車重量	税 Motor vehicle tonnage tax
—	—	—	941,216	941,216	—	関税	Customs duty
—	—	—	10,170	10,170	—	とん	税 Tonnage tax
—	74.4	2	—	2	100.0	その他	Others
3,938	0.2	375,278	647,933	1,023,211	36.7	印紙	収入 Stamp duty revenue
11,503,623	2.6	49,815,048	8,626,486	58,441,533	85.2	一般会計分計	Total for General Account
34,427	0.9	604,190	—	604,190	100.0	地方法人税(特)	Local Corporation tax (SA)
—	96.5	0	—	0	—	地方道路税(特)	Local road tax (SA)
1	7.2	237,929	6,109	244,038	97.5	地方揮発油税(特)	Local gasoline tax (SA)
6	1.0	6,764	—	6,764	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
1	3.6	14,515	—	14,515	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
4,446	0.0	56,708	226,615	283,323	20.0	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
—	—	—	12,713	12,713	—	特別とん税(特)	Special tonnage tax (SA)
—	—	—	2,043,581	2,043,581	—	地方法人特別税(特)	Special Local Corporation tax (SA)
—	—	—	9	9	—	特別法人事業税(特)	Special Business tax (SA)
1	0.0	61,043	62,725	123,768	49.3	たばこ特別税(特)	Special tobacco surtax (SA)
64,652	1.1	400,140	—	400,140	100.0	復興特別所得税(特)	Special Income Tax for Reconstruction (SA)
454	52.0	560	—	560	100.0	復興特別法人税(特)	Special Corporate Income Tax for Reconstruction (SA)
11,607,610	2.6	51,196,898	10,978,237	62,175,135	82.3	総計	Grand Total

Period covered by Survey: From April 1, 2019, to March 31, 2020

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21年度 FY2009		22 FY2010		23 FY2011		24 FY2012		25 FY2013	
	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										
源泉所得税	10,499,519	27.1	10,677,036	25.7	11,010,764	25.7	11,472,513	26.1	12,759,155	27.2
申告所得税	2,414,368	6.2	2,307,316	5.6	2,465,427	5.8	2,519,974	5.7	2,771,658	5.9
計	12,913,887	33.3	12,984,351	31.3	13,476,192	31.5	13,992,487	31.9	15,530,813	33.1
2 法人税	6,356,407	16.4	8,967,688	21.6	9,351,426	21.8	9,758,311	22.2	10,493,718	22.3
3 相続税	1,349,778	3.5	1,250,439	3.0	1,474,381	3.4	1,503,946	3.4	1,574,336	3.4
4 地価税	43	0.0	56	0.0	145	0.0	15	0.0	116	0.0
5 消費税	9,807,541	25.3	10,033,311	24.2	10,194,597	23.8	10,350,429	23.6	10,829,301	23.1
6 酒税	1,416,756	3.7	1,389,290	3.3	1,369,318	3.2	1,349,638	3.1	1,370,852	2.9
7 たばこ税	822,383	2.1	907,671	2.2	1,031,547	2.4	1,017,942	2.3	1,037,548	2.2
8 揮発油税	2,715,189	7.0	2,750,101	6.6	2,648,399	6.2	2,621,915	6.0	2,574,263	5.5
9 石油ガス税	12,324	0.0	11,888	0.0	11,301	0.0	10,713	0.0	10,265	0.0
10 航空機燃料税	79,266	0.2	74,931	0.2	46,247	0.1	49,360	0.1	52,188	0.1
11 石油石炭税	486,791	1.3	501,932	1.2	519,103	1.2	566,946	1.3	599,473	1.3
12 電源開発促進税	329,277	0.9	349,166	0.8	331,379	0.8	328,049	0.7	328,292	0.7
13 国際観光旅客税	-	-	-	-	-	-	-	-	-	-
14 自動車重量税	635,112	1.6	446,541	1.1	447,754	1.0	396,894	0.9	381,356	0.8
15 関税	731,880	1.9	785,881	1.9	874,227	2.0	897,230	2.0	1,034,379	2.2
16 とん税	8,851	0.0	9,512	0.0	9,681	0.0	9,829	0.0	9,972	0.0
17 その他	20	0.0	14	0.0	32	0.0	27	0.0	6	0.0
18 印紙収入	1,067,572	2.8	1,024,021	2.5	1,046,873	2.4	1,077,676	2.5	1,126,069	2.4
19 合計	38,733,076	100.0	41,486,794	100.0	42,832,602	100.0	43,931,407	100.0	46,952,947	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) | 7 Tobacco tax | 13 International Tourist Tax |
| 2 Corporation tax | 8 Gasoline tax | 14 Motor vehicle tonnage tax |
| 3 Inheritance tax | 9 Liquefied petroleum gas tax | 15 Customs duty |
| 4 Land value tax | 10 Aviation fuel tax | 16 Tonnage tax |
| 5 Consumption tax | 11 Petroleum and coal tax | 17 Others |
| 6 Liquor tax | 12 Promotion of power-resources development tax | 18 Stamp revenue |
| | | 19 Grand Total |

(単位：百万円、%)
(In millions of yen, %)

26 FY2014		27 FY2015		28 FY2016		29 FY2017		30 FY2018		令和元年度 FY2019		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	
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	15,937,487	27.3	源泉所得税
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	3,233,201	5.5	申告所得税
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	19,170,688	32.8	所 得 税 計
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	10,797,110	18.5	法 人 税
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	2,300,473	3.9	相 続 税
1	0.0	4	0.0	6	0.0	1	0.0	40	0.0	4	0.0	地 価 税
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	18,352,699	31.4	消 費 税
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	1,247,287	2.1	酒 税
918,706	1.7	953,553	1.7	914,171	1.6	864,245	1.5	861,294	1.4	873,699	1.5	た ば こ 税
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	2,280,815	3.9	揮 発 油 税
9,677	0.0	9,201	0.0	8,690	0.0	8,228	0.0	7,595	0.0	6,764	0.0	石 油 ガ ス 税
52,090	0.1	51,312	0.1	51,362	0.1	52,217	0.1	52,661	0.1	50,802	0.1	航 空 機 燃 料 税
630,715	1.2	630,446	1.1	701,966	1.3	690,790	1.2	701,350	1.2	638,327	1.1	石 油 石 炭 税
321,069	0.6	315,908	0.6	319,670	0.6	325,672	0.6	322,045	0.5	315,849	0.5	電 源 開 発 促 進 税
-	-	-	-	-	-	-	-	6,888	0.0	44,357	0.1	国 際 観 光 旅 客 税
372,773	0.7	384,930	0.7	391,506	0.7	377,834	0.6	394,444	0.7	388,058	0.7	自 動 車 重 量 税
1,073,104	2.0	1,048,742	1.9	939,010	1.7	1,024,089	1.7	1,071,123	1.8	941,216	1.6	関 税
9,989	0.0	9,914	0.0	9,839	0.0	9,875	0.0	10,255	0.0	10,170	0.0	と ん 税
18	0.0	13	0.0	2	0.0	10	0.0	1	0.0	2	0.0	そ の 他
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	1,023,211	1.8	印 紙 収 入
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	58,441,533	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 "(1) Survey of the Amount settled of Tax and Stamp Revenues".