

# 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 ②	不納欠損額 Loss through non-payment	収納未済額 Amount in arrears ③	
	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				
平成22年度 FY2010	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	
令和元年度 2019	66,848,994	1,346,599	68,195,592	66,347,765	77,622	1,770,206	
2 2020	72,014,591	1,642,030	73,656,621	71,234,160	50,165	2,372,297	
所得税 Income tax	源泉所得税 Withholding tax	18,638,337	115,355	18,753,692	18,567,211	7,622	178,858
	申告所得税 Self-assessment tax	3,411,256	310,938	3,722,194	3,385,819	13,049	323,327
	計 Total	22,049,593	426,293	22,475,886	21,953,030	20,671	502,186
法人税 Corporate tax	13,559,004	158,515	13,717,519	13,256,334	8,992	452,193	
相続税 Inheritance tax	2,487,004	97,625	2,584,630	2,360,911	2,068	221,651	
地価税 Land value tax	-	153	153	3	1	149	
消費税 Consumption tax	5	3,920	3,925	137	375	3,413	
消費税及地方消費税 Consumption tax and local consumption tax	27,264,758	749,604	28,014,363	27,051,210	17,763	945,389	
(消費税分) Consumption tax	-	-	-	21,367,548	-	-	
(地方消費税分) Local consumption tax	-	-	-	5,683,663	-	-	
酒税 Liquor tax	1,073,230	445	1,073,675	1,072,848	-	827	
たばこ税 Tobacco tax	402,125	1	402,126	402,116	0	10	
揮発油税 Gasoline tax	2,010,599	172,782	2,183,381	2,013,447	-	169,934	
石油ガス税 Liquefied petroleum gas tax	4,724	60	4,784	4,629	-	155	
航空機燃料税 Aviation fuel tax	26,180	1,716	27,896	8,524	-	19,373	
石油石炭税 Petroleum and coal tax	5,056	-	5,056	5,056	-	0	
電源開発促進税 Promotion of power/resources development tax	311,152	-	311,152	311,152	-	-	
国際観光旅客税 International Tourist Tax	1,909	3	1,912	1,035	-	876	
自動車重量税 Motor vehicle tonnage tax	118,491	0	118,491	118,491	-	0	
関税 Customs duty	-	-	-	-	-	-	
とん税 Tonnage tax	-	-	-	-	-	-	
その他 Others	-	32	32	1	8	24	
印紙収入 Stamp revenue	391,332	877	392,210	391,367	3	840	
一般会計分 Total for General Account	69,705,162	1,612,027	71,317,189	68,950,290	49,880	2,317,019	
地方法人税(特) Local Corporation tax (SA)	1,480,151	4,723	1,484,875	1,461,638	82	23,155	
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)	215,126	18,484	233,610	215,431	-	18,180	
石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA)	4,724	60	4,784	4,629	-	155	
航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA)	7,480	490	7,970	2,435	-	5,535	
自動車重量税(譲与分)(特) Motor vehicle tonnage tax (transferred) (SA)	86,511	0	86,511	86,511	-	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)	53,197	0	53,197	53,197	-	0	
復興特別所得税(特) Special Income Tax for Reconstruction (SA)	461,864	4,976	466,840	459,631	101	7,108	
復興特別法人税(特) Special Corporate Income Tax for Reconstruction (SA)	376	1,267	1,643	398	102	1,142	
総計 Grand Total	72,014,591	1,642,030	73,656,621	71,234,160	50,165	2,372,297	

調査期間：令和2年4月1日から令和3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		
6,598,481	4.5	36,461,715	7,245,717	43,707,432	83.4	平成22年度	FY2010
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	令和元年度	2019
12,489,307	3.2	54,663,922	10,269,091	64,933,013	84.2	2	2020
2,569,636	1.0	15,997,575	—	15,997,575	100.0	源泉所得税	Withholding tax
193,604	8.7	3,192,215	—	3,192,215	100.0	申告所得税	Self-assessment tax
2,763,240	2.2	19,189,790	—	19,189,790	100.0	計	Total
2,021,708	3.3	11,234,626	—	11,234,626	100.0	法人	Corporation tax
46,372	8.6	2,314,539	—	2,314,539	100.0	相続	Inheritance tax
—	97.6	3	—	3	100.0	地価	Land value tax
6	87.0	※ 15,504,997	5,466,369	※ 20,971,366	※ 73.9	消費	Consumption tax
7,465,413	3.4	—	—	—	—	消費税及地方消費	Consumption tax and local consumption tax
5,862,681	—	—	—	—	—	(消費税分)	Consumption tax
1,602,732	—	—	—	—	—	(地方消費税分)	Local consumption tax
976	0.1	1,071,872	61,746	1,133,617	94.6	酒	Liquor tax
6	0.0	402,110	437,709	839,819	47.9	たばこ	Tobacco tax
1	7.8	2,013,446	44,798	2,058,244	97.8	揮発油	Gasoline tax
4	3.2	4,625	—	4,625	100.0	石油ガス	Liquefied petroleum gas tax
1	69.4	8,522	—	8,522	100.0	航空機燃料	Aviation fuel tax
73,819	0.0	△ 68,764	676,518	607,754	—	石油石炭	Petroleum and coal tax
135	0.0	311,017	—	311,017	100.0	電源開発促進	Promotion of power/resources development tax
11	45.8	1,025	16	1,041	98.4	国際観光旅客	International Tourist Tax
5,648	0.0	112,843	285,673	398,517	28.3	自動車重量	Motor vehicle tonnage tax
—	—	—	819,469	819,469	—	関税	Customs duty
—	—	—	9,190	9,190	—	とん	Tonnage tax
—	72.5	1	—	1	100.0	その他	Others
6,294	0.2	385,073	534,389	919,463	41.9	印紙収	Stamp duty revenue
12,383,633	3.2	52,485,726	8,335,878	60,821,604	86.3	一般会計分	Total for General Account
43,382	1.6	1,418,255	—	1,418,255	100.0	地方法人税(特)	Local Corporation tax (SA)
—	100.0	0	—	0	—	地方道路税(特)	Local road tax (SA)
0	7.8	215,430	4,793	220,224	97.8	地方揮発油税(特)	Local gasoline tax (SA)
4	3.2	4,625	—	4,625	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
0	69.4	2,435	—	2,435	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
4,124	0.0	82,387	208,571	290,958	28.3	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
—	—	—	11,488	11,488	—	特別とん税(特)	Special tonnage tax (SA)
—	—	—	977,686	977,686	—	地方法人特別税(特)	Special Local Corporation tax (SA)
—	—	—	671,720	671,720	—	特別法人事業税(特)	Special Business tax (SA)
0	0.0	53,197	58,955	112,151	47.4	たばこ特別税(特)	Special tobacco surtax (SA)
58,010	1.5	401,621	—	401,621	100.0	復興特別所得税(特)	Special Income Tax for Reconstruction (SA)
153	69.5	245	—	245	100.0	復興特別法人税(特)	Special Corporate Income Tax for Reconstruction (SA)
12,489,307	3.2	54,663,922	10,269,091	64,933,013	84.2	総計	Grand Total

Period covered by Survey: From April 1, 2020, to March 31, 2021

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22年度 FY2010		23 FY2011		24 FY2012		25 FY2013		26 FY2014	
	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	10,677,036	25.7	11,010,764	25.7	11,472,513	26.1	12,759,155	27.2	14,026,721	26.0
源泉所得税										
申告所得税	2,307,316	5.6	2,465,427	5.8	2,519,974	5.7	2,771,658	5.9	2,763,507	5.1
計	12,984,351	31.3	13,476,192	31.5	13,992,487	31.9	15,530,813	33.1	16,790,227	31.1
2 法人 税	8,967,688	21.6	9,351,426	21.8	9,758,311	22.2	10,493,718	22.3	11,031,608	20.4
3 相続 税	1,250,439	3.0	1,474,381	3.4	1,503,946	3.4	1,574,336	3.4	1,882,858	3.5
4 地 価 税	56	0.0	145	0.0	15	0.0	116	0.0	1	0.0
5 消 費 税	10,033,311	24.2	10,194,597	23.8	10,350,429	23.6	10,829,301	23.1	16,028,958	29.7
6 酒 税	1,389,290	3.3	1,369,318	3.2	1,349,638	3.1	1,370,852	2.9	1,327,564	2.5
7 たばこ 税	907,671	2.2	1,031,547	2.4	1,017,942	2.3	1,037,548	2.2	918,706	1.7
8 揮 発 油 税	2,750,101	6.6	2,648,399	6.2	2,621,915	6.0	2,574,263	5.5	2,486,350	4.6
9 石 油 ガ ス 税	11,888	0.0	11,301	0.0	10,713	0.0	10,265	0.0	9,677	0.0
10 航 空 機 燃 料 税	74,931	0.2	46,247	0.1	49,360	0.1	52,188	0.1	52,090	0.1
11 石 油 石 炭 税	501,932	1.2	519,103	1.2	566,946	1.3	599,473	1.3	630,715	1.2
12 電 源 開 発 促 進 税	349,166	0.8	331,379	0.8	328,049	0.7	328,292	0.7	321,069	0.6
13 国 際 観 光 旅 客 税	-	-	-	-	-	-	-	-	-	-
14 自 動 車 重 量 税	446,541	1.1	447,754	1.0	396,894	0.9	381,356	0.8	372,773	0.7
15 関 税	785,881	1.9	874,227	2.0	897,230	2.0	1,034,379	2.2	1,073,104	2.0
16 と ん 税	9,512	0.0	9,681	0.0	9,829	0.0	9,972	0.0	9,989	0.0
17 そ の 他	14	0.0	32	0.0	27	0.0	6	0.0	18	0.0
18 印 紙 収 入	1,024,021	2.5	1,046,873	2.4	1,077,676	2.5	1,126,069	2.4	1,034,992	1.9
19 合 計	41,486,794	100.0	42,832,602	100.0	43,931,407	100.0	46,952,947	100.0	53,970,700	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, %)

27 FY2015		28 FY2016		29 FY2017		30 FY2018		令和元年度 FY2019		2 FY2020		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	
14,773,154	26.2	14,485,964	26.1	15,627,121	26.6	16,564,998	27.4	15,937,487	27.3	15,997,575	26.3	源泉所得税
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	3,192,215	5.2	申告所得税
<b>17,807,137</b>	<b>31.6</b>	<b>17,611,065</b>	<b>31.7</b>	<b>18,881,565</b>	<b>32.1</b>	<b>19,900,578</b>	<b>33.0</b>	<b>19,170,688</b>	<b>32.8</b>	<b>19,189,790</b>	<b>31.6</b>	<b>所 得 税 計</b>
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	11,234,626	18.5	法 人 税
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	2,314,539	3.8	相 続 税
4	0.0	6	0.0	1	0.0	40	0.0	4	0.0	3	0.0	地 価 税
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	20,971,366	34.5	消 費 税
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	1,133,617	1.9	酒 税
953,553	1.7	914,171	1.6	864,245	1.5	861,294	1.4	873,699	1.5	839,819	1.4	た ば こ 税
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	2,058,244	3.4	揮 発 油 税
9,201	0.0	8,690	0.0	8,228	0.0	7,595	0.0	6,764	0.0	4,625	0.0	石 油 ガ ス 税
51,312	0.1	51,362	0.1	52,217	0.1	52,661	0.1	50,802	0.1	8,522	0.0	航 空 機 燃 料 税
630,446	1.1	701,966	1.3	690,790	1.2	701,350	1.2	638,327	1.1	607,754	1.0	石 油 石 炭 税
315,908	0.6	319,670	0.6	325,672	0.6	322,045	0.5	315,849	0.5	311,017	0.5	電 源 開 発 促 進 税
-	-	-	-	-	-	6,888	0.0	44,357	0.1	1,041	0.0	国 際 観 光 旅 客 税
384,930	0.7	391,506	0.7	377,834	0.6	394,444	0.7	388,058	0.7	398,517	0.7	自 動 車 重 量 税
1,048,742	1.9	939,010	1.7	1,024,089	1.7	1,071,123	1.8	941,216	1.6	819,469	1.3	関 税
9,914	0.0	9,839	0.0	9,875	0.0	10,255	0.0	10,170	0.0	9,190	0.0	と ん 税
13	0.0	2	0.0	10	0.0	1	0.0	2	0.0	1	0.0	そ の 他
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	919,463	1.5	印 紙 収 入
<b>56,285,403</b>	<b>100.0</b>	<b>55,468,640</b>	<b>100.0</b>	<b>58,787,489</b>	<b>100.0</b>	<b>60,356,385</b>	<b>100.0</b>	<b>58,441,533</b>	<b>100.0</b>	<b>60,821,604</b>	<b>100.0</b>	<b>合 計</b>

Note: This table shows yearly comparison of the part for general account revenues in the column of "Amount settled of Tax and Stamp revenues ㉗" of "Survey of the Amount settled of Tax and Stamp Revenues".