令和６年度

調査結果の概要

FY2024

Outline of Results of Survey

令和６年度調査結果の概要

Outline of Results of Survey for FY2024

1　租税及び印紙収入

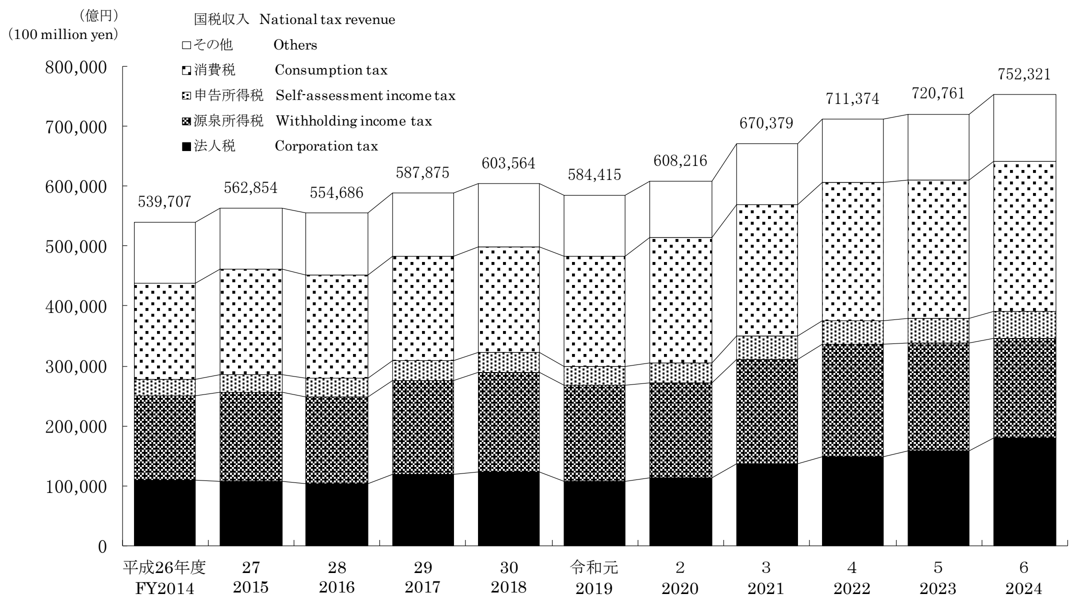
Tax and Stamp revenue

(1)　令和６年度における租税及び印紙収入の決算額（一般会計分）は 75 兆 2, 321 億円（前年 72 兆 761 億円）で、前年に比べて３兆 1, 559 億円（伸び率 4. 4％）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 FY2024 (for general account) is 75,232.1 billion yen (72,076.1 billion yen for the previous year), an increase of 3,155.9 billion yen (rate of increase: 4.4%) 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)



統計表：１－１　租税及び印紙収入 (2)決算額（一般会計分）の累年比較

Statistical tables: １－１ Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for General Account Revenue)

(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、消費税 25 兆 212 億円（前年 23 兆 923 億円）、法人税 17 兆 9, 102 億円（同 15 兆 8, 606 億円）、源泉所得税 16 兆 7, 201 億円（同 18 兆 15 億円）、申告所得税４兆 4, 885 億円（同４兆 514 億円）、相続税３兆 5, 523 億円（同３兆 5, 663 億円）となっており、前年に比べて、消費税、法人税、申告所得税はそれぞれ１兆 9, 289 億円（8. 4％）、２兆 496 億円（12. 9％）、4, 370 億円（10. 8％）増加し、源泉所得税、相続税はそれぞれ１兆 2, 814 億円（△7. 1％）、140 億円（△0. 4％）減少している（第２表参照）。

Tax and stamp duty settled by tax type includes consumption tax of 25,021.2 billion yen (for the previous year, 23,092.3 billion yen), corporation tax 17,910.2 billion yen (15,860.6 billion yen), withholding income tax of 16,720.1 billion yen (18,001.5 billion yen), self-assessment income tax of 4,488.5 billion yen (4,051.4 billion yen), and inheritance tax of 3,552.3 billion yen (3,566.3 billion yen). Compared with the previous year, consumption tax, corporation tax and self-assessment income tax increased by 1,928.9 billion yen (8.4%), 2,049.6billion yen (12.9%), 437.0billion yen (10.8%) respectively. Compared with the previous year, withholding income tax and inheritance tax decreased by 1,281.4 billion yen (-7.1%), 14.0 billion yen (-0.4%) 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	令和５年度 FY2023	構成比 Component ratio	令和６年度 FY2024	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	％	億円 100 million yen	％	％
消　費　税 Consumption tax	230, 923	32. 0	250, 212	33. 3	8. 4
法　人　税 Corporation tax	158, 606	22. 0	179, 102	23. 8	12. 9
源泉所得税 Corporation tax	180, 015	25. 0	167, 201	22. 2	△ 7. 1
申告所得税 Self-assessment income tax	40, 514	5. 6	44, 885	6. 0	10. 8
相　続　税 Inheritance tax	35, 663	4. 9	35, 523	4. 7	△ 0. 4
そ　の　他 Others	75, 040	10. 4	75, 398	10. 0	0. 5
計 Total	**720, 761**	**100. 0**	**752, 321**	**100. 0**	**4. 4**

統計表：１－１　租税及び印紙収入 (2)決算額（一般会計分）の累年比較

Statistical tables: １－１ Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for General Account Revenue)

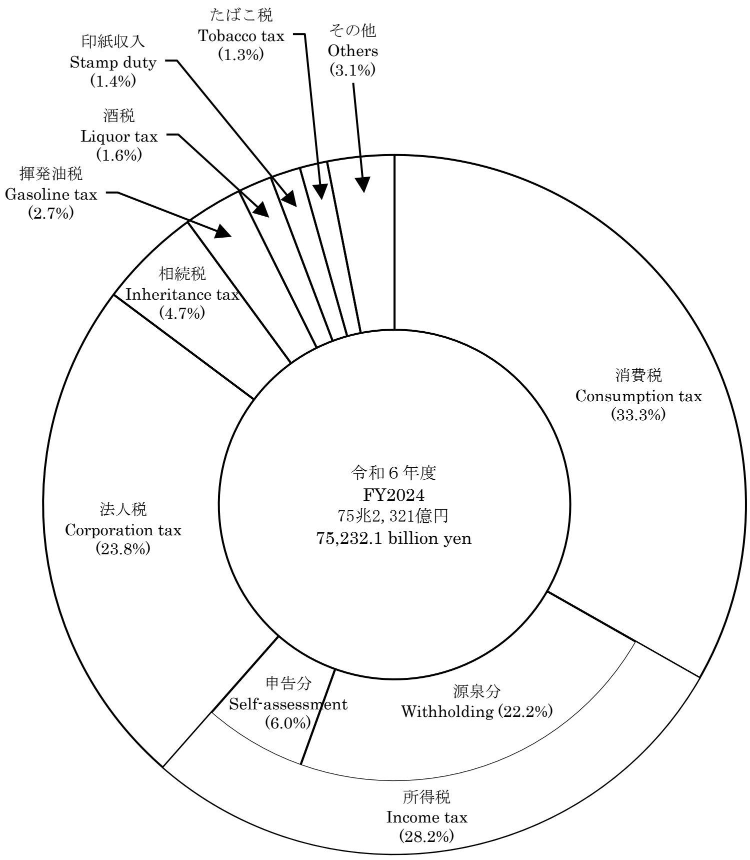
（注）「相続税」には、贈与税が含まれている。

Note: The gift tax is included in the inheritance tax.

また、これを税目別の構成比でみると、消費税 33.3％（前年 32.0％）、源泉所得税 22.2％（同 25.0％）、申告所得税 6.0％（同 5.6％）、法人税 23.8％（同 22.0％）、相続税 4.7％（同 4.9％）となっている（第２表、第３図参照）。

From the viewpoint of the component ratio by tax type, consumption tax is 33.3% (for the previous year, 32.0%), withholding income tax is 22.2% (25.0%), self-assessment income tax is 6.0% (5.6%), corporation tax is 23.8% (22.0%) and inheritance tax is 4.7% (4.9%) (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



統計表：１－１ 租税及び印紙収入（2）決算額（一般会計分）の累年比較
Statistical tables: １－１ Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for General Account Revenue)

2　申告所得税

Self-assessment income tax

(1)　令和６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 23,362 千人で、申告納税額のあった者は 5,158 千人、還付申告者は 13,527 千人となっている。

これを所得者別にみると、事業所得者 3,785 千人、不動産所得者 1,497 千人、給与所得者 11,424 千人、雑所得者 5,820 千人、他の区分に該当しない所得者 836 千人となっている(第４表参照)。

The number of Income tax self-assessment, etc. (herein after referred to the number of Income tax self-assessment) in 2024 is 23,362 thousand, the number of taxpayers who have income tax self-assessment 5,158 thousand, the number of filing returns for refund 13,527 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,785 thousand; Real estate income earners, 1,497 thousand; Employment income earners, 11,424 thousand; Miscellaneous income earners, 5,820 thousand; Income earners not otherwise classified, 836 thousand (see Table 4).

（第４表）確定申告者数

Table 4: 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	3,785	1,174	962	1,649
その他所得者	Other income earners	19,577	3,984	12,565	3,028
不動産所得者	Real estate income earners	1,497	804	174	518
給与所得者	Employment income earners	11,424	2,386	7,697	1,341
雑所得者	Miscellaneous income earners	5,820	411	4,300	1,108
他の区分に該当しない所得者	Income earners not otherwise classified	836	383	393	60
合計	**Total**	**23,362**	**5,158**	**13,527**	**4,676**

統計表：２－１　課税状況（1)申告及び処理の状況

Statistical tables: ２－１ Statistics of Taxation (1)Statistics of filing returns and cases processed

（注）令和７年３月 31 日までに申告又は処理（更正、決定等）した者の令和７年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 ,2025, with respect to people who filed final returns or whose cases processed (correction or determination) were completed by March 31 ,2025.

また、これに対する総所得金額は 106 兆 3,237 億円で、申告納税額のあった者は 51 兆 2,284 億円、還付申告者は 49 兆 3,813 億円、申告納税額は 4 兆 4,069 億円、還付税額は１兆 4,051 億円となっている(第５表参照)。

Gross income is 106,323.7 billion yen, taxpayers filing returns and paying tax is 51,228.4 billion yen, and taxpayers filing returns for refund is 49,381.3 billion yen.

The amount of self-assessment income tax is 4,406.9 billion yen, and refund is 1,405.1 billion yen (see Table 5).

（第５表）総所得金額、申告納税額、還付税額

Table 5: Total net income and the amounts of self-assessment income tax, refund.

区　分 Type		総所得金額 Total net 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	115,019	74,606	24,286	7,475	3,087
その他所得者	Other income earners	948,218	437,679	469,527	36,595	10,964
不動産所得者	Real estate income earners	61,894	53,545	3,226	6,349	150
給与所得者	Employment income earners	626,526	213,025	383,791	8,116	7,729
雑所得者	Miscellaneous income earners	87,719	16,795	65,500	1,256	1,898
他の区分に該当しない所得者	Income earners not otherwise classified	172,080	154,314	17,010	20,873	1,187
合計	**Total**	**1,063,237**	**512,284**	**493,813**	**44,069**	**14,051**

統計表：２－１　課税状況（1)申告及び処理の状況

Statistical tables: ２－１ Statistics of Taxation (1)Statistics of filing returns and cases processed

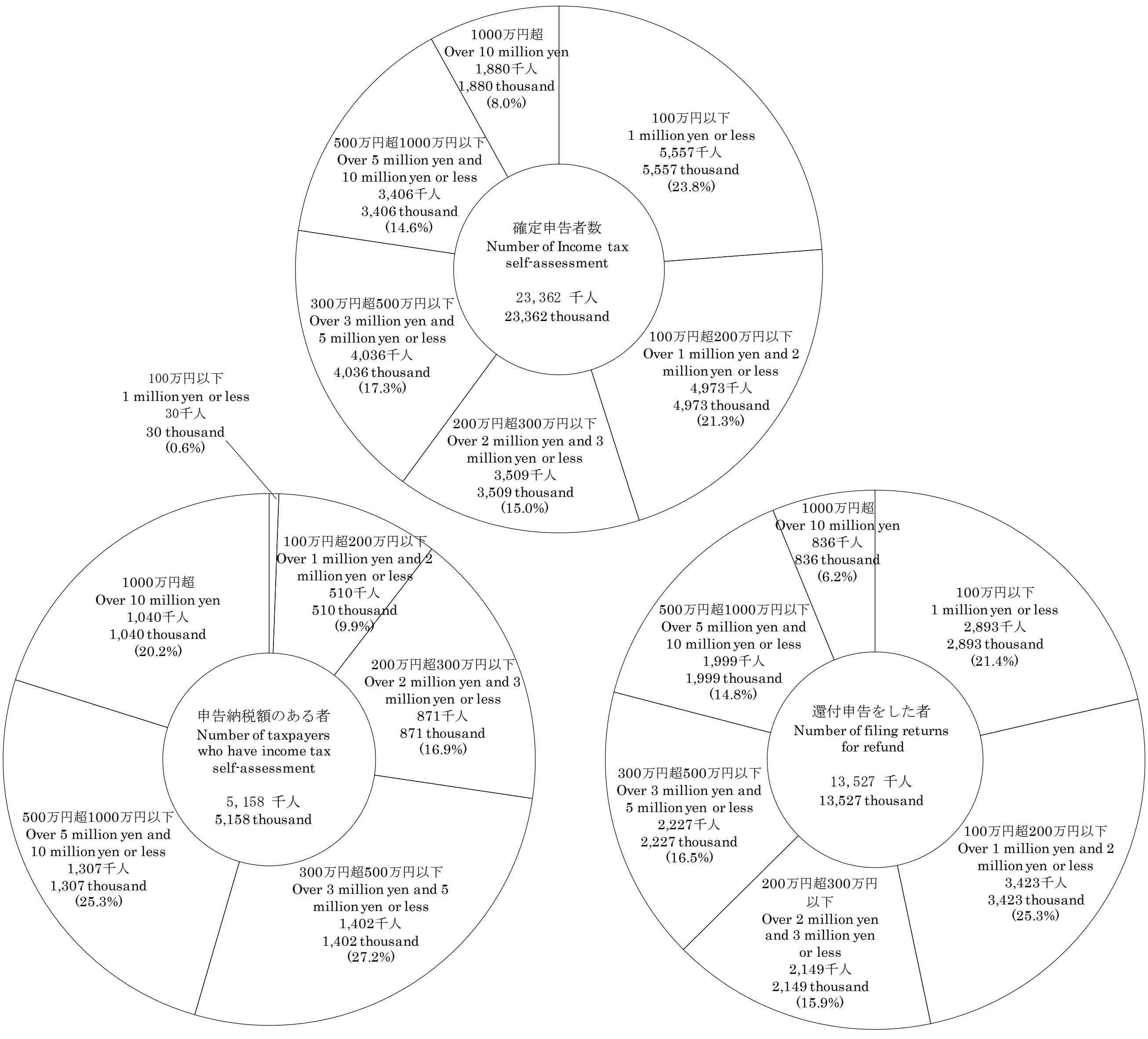
（注）令和７年３月 31 日までに申告又は処理（更正、決定等）した者の令和７年６月 30 日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 ,2025, with respect to people who filed final returns or whose cases processed (correction or determination) were completed by March 31 ,2025.

(2)　確定申告者数を所得階級別にみると、100 万円以下の者 5,557 千人(構成比 23.8%)、100 万円超 200 万円以下の者 4,973 千人(構成比 21.3%)、200 万円超 300 万円以下の者 3,509 千人(構成比 15.0%)、300 万円超 500 万円以下の者 4,036 千人(構成比 17.3%)、500 万円超 1,000 万円以下の者 3,406 千人(構成比 14.6%)、1,000 万円超の者 1,880 千人(構成比 8.0%)となっている(第６図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,557 thousand (component rate: 23.8 %) for 1 million yen or less; 4,973 thousand (21.3 %) for over 1 million yen and 2 million yen or less; 3,509 thousand (15.0%) for over 2 million yen and 3 million yen or less; 4,036 thousand (17.3%) for over 3 million yen and 5 million yen or less; 3,406 thousand (14.6%) for over 5 million yen and 10 million yen or less; and 1,880 thousand (8.0%) for over 10 million (see Figure 6).

（第６図）所得階級別の確定申告者数
Figure 6: Number of income earners by income range



統計表：２－２　所得階級別人員　(1)　所得階級別人員
Statistical tables: ２－２ Number of income earners by Income Range (1)Number of income earners by income range

（注）令和７年３月 31 日までに申告又は処理（更正、決定等）した者の令和７年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 , 2025, with respect to people who filed final returns or whose cases processed (correction or determination) were completed by March 31 ,2025.

3　源泉所得税
Withholding income tax

(1)　令和６年分の源泉所得税額（復興特別所得税を含む。）は、19 兆 6, 294 億円（前年 22 兆 2, 913 億円）で、前年に比べて 2 兆 6, 619 億円（伸び率△11. 9%）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 11 兆 9, 597 億円（前年 12 兆 9, 160 億円）で 9, 563 億円（伸び率△7. 4%）、配当所得は 3 兆 2, 349 億円（前年 5 兆 6, 225 億円）で 2 兆 3, 876 億円（伸び率△42. 5%）、報酬・料金等は 1 兆 1, 851 億円（前年 1 兆 2, 465 億円）で 614 億円（伸び率△4. 9%）それぞれ減少している。

これに対して、利子所得等は 4, 494 億円（前年 4, 155 億円）で 338 億円（伸び率 8. 1%）増加している（第７表参照）。

The amount of withholding income tax (including special income tax for reconstruction) in 2024 is 19,629.4 billion yen (for the previous year, 22,291.3 billion yen). It decreased by 2,661.9 billion yen (rate of increased: -11.9%) compared to the previous year.

According to the breakdown by income type, employment income decreased by 956.3 billion yen from 12,916.0 to 11,959.7 billion yen (-7.4%); dividend income decreased by 2,387.6 billion yen from 5,622.5 to 3,234.9 billion yen (-42.5%); remuneration, fee, etc. decreased by 61.4 billion yen from 1,246.5 to1,185.1 billion yen (-4.9%); interest income, etc. increased by 33.8 billion yen from 415.5 to 449.4 billion yen (8.1%)(see Table 7).

（第７表）源泉徴収税額
Table 7: Amounts of withholding income tax

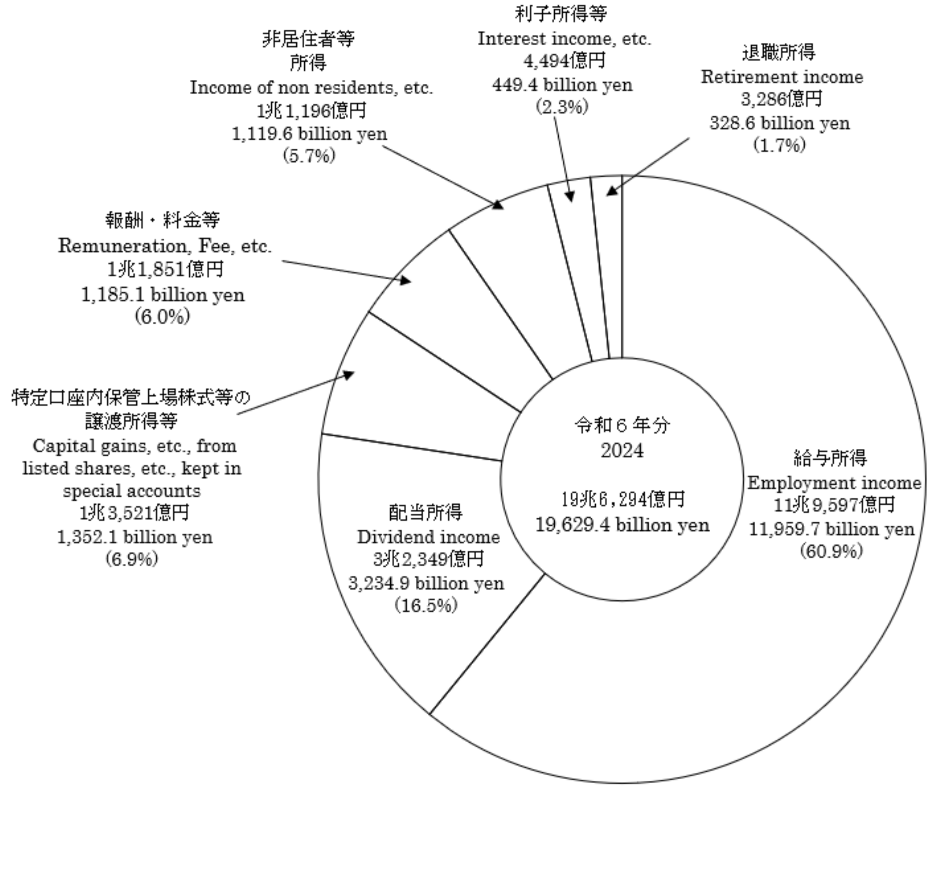
区　分 Type		給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
		億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
令和元年分	2019	113, 764	52, 467	12, 106	3, 065	12, 750	194, 152	4. 2
2	2020	112, 117	48, 007	11, 213	2, 973	14, 345	188, 655	△2. 8
3	2021	117, 217	53, 934	11, 622	2, 737	18, 788	204, 297	8. 3
4	2022	123, 563	59, 440	12, 032	2, 994	16, 133	214, 162	4. 8
5	2023	129, 160	56, 225	12, 465	4, 155	20, 908	222, 913	4. 1
6	2024	119, 597	32, 349	11, 851	4, 494	28, 004	196, 294	△ 11. 9

統計表：３　課税状況（1）課税状況
Statistical tables: 3 Statistics of Taxation (1)Statistics of taxation

また、種類別に構成比を見ると、給与所得 60. 9%（前年 57. 9%）、配当所得 16. 5%（同 25. 2%）、特定口座内保管上場株式等の譲渡所得等 6. 9%（同 3. 7%）、報酬・料金等 6. 0%（同 5. 6%）となっている（第８図参照）。

The component ratio of each income type is as follows: employment income, 60.9% (for the previous year, 57.9%); dividend income, 16.5% (25.2%); capital gains, etc., from listed shares, etc., kept in special accounts 6.9% (3.7%); remuneration, fee, etc., 6.0% (5.6%) (see Figure 8).

（第８図）種類別の源泉徴収税額構成比
Figure 8: 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, 552 千件(前年 3, 568 千件)、報酬・料金等 2, 863 千件(同 2, 871 千件)、配当所得 147 千件(同 149 千件)となっている(第９表参照)。

The number of withholding agents is 3,552 thousand (for the previous year, 3,568 thousand) for employment income, 2,863 thousand (2,871 thousand) for remuneration, fee, etc., and 147 thousand (149 thousand) for dividend income (see Table 9).

（第９表）種類別の源泉徴収義務者数
Table 9 Number of withholding agents by type

区　分 Type		給与所得 Employment income	報酬・料金等 Remuneration, Fee, etc.,	配当所得 Dividend income	その他 Others
		千件 Thousand	千件 Thousand	千件 Thousand	千件 Thousand
令和元年分	2019	3, 543	2, 842	148	81
2	2020	3, 544	2, 838	148	78
3	2021	3, 560	2, 861	148	77
4	2022	3, 569	2, 875	149	79
5	2023	3, 568	2, 871	149	80
6	2024	3, 552	2, 863	147	82

統計表：３　課税状況（3)源泉徴収義務者数
Statistical tables: 3 Statistics of Taxation (3)Number of withholding agents

（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.

4　法人税

Corporation tax

法人数は 346 万 105 社（前年 340 万 1, 205 社）となっている。

また、所得金額は 101 兆 5, 228 億円（前年 97 兆 5, 118 億円）で、これに対する税額は 18 兆 5, 406 億円（同 17 兆 2, 084 億円）となっている（第 10 表参照）。

The number of corporations is 3,460,105 (for the previous year, 3,401,205). The amount of income is 101,522.8 billion yen (97,511.8 billion yen in the previous year), and the amount of tax is 18,540.6 billion yen (17,208.4 billion yen in the previous year) (see Table 10).

（第 10 表）法人数、所得金額、税額
Table 10: 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	%
令和元年度	FY2019	3, 165, 396	1. 1	645, 050	△ 11. 4	114, 378	△ 9. 6
2	2020	3, 220, 396	1. 7	696, 559	8. 0	120, 199	5. 1
3	2021	3, 283, 475	2. 0	789, 349	13. 3	137, 941	14. 8
4	2022	3, 341, 422	1. 8	844, 308	7. 0	147, 761	7. 1
5	2023	3, 401, 205	1. 8	975, 118	15. 5	172, 084	16. 5
6	2024	3, 460, 105	1. 7	1, 015, 228	4. 1	185, 406	7. 7

統計表：４－１　課税状況（1）現事業年度分の課税状況

Statistical tables: ４－１ Statistics of Taxation (1)Statistics of taxation for the current accounting period

（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 346 万 105 社のうち、内国法人は 345 万 2, 775 社（前年 339 万 4, 133 社）で、これを種類別にみると、普通法人 332 万 1, 520 社(同 326 万 3, 443 社)、協同組合等 4 万 892 社（同 4 万 1, 315 社)、公益法人等 6 万 2, 773 社（同 6 万 1, 918 社）となっている（第 11 表参照)。

Among 3,460,105 corporations, domestic corporations amount to 3,452,775 (for the previous year, 3,394,133) which includes 3,321,520 (for the previous year, 3,263,443) ordinary corporations, 40,892 (for the previous year, 41,315) cooperative associations, etc., and 62,773 (for the previous year, 61,918) corporation in public interest, etc. (see Table 11).

（第 11 表）種類別法人数
Table 11: 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
令和元年度	FY2019	3, 159, 104	3, 036, 497	42, 869	57, 957	21, 781
2	2020	3, 213, 770	3, 089, 709	42, 544	58, 972	22, 545
3	2021	3, 276, 596	3, 148, 185	42, 181	60, 046	26, 184
4	2022	3, 334, 508	3, 204, 216	41, 808	60, 940	27, 544
5	2023	3, 394, 133	3, 263, 443	41, 315	61, 918	27, 457
6	2024	3, 452, 775	3, 321, 520	40, 892	62, 773	27, 590

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

5　相続税
Inheritance tax

(1)　令和６年中に相続が開始した被相続人からの相続、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 493, 955 人、被相続人は 206, 485 人である。
また、相続税の課税価格及び納付税額は 25 兆 4, 391 億円及び３兆 2, 487 億円となっている（第 12 表参照）。
The number of persons who acquired property from ancestors, whose year of death is 2024, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance is 493,955, and the number of ancestors is 206,485.
The taxable amount and the amount of tax payment of inheritance tax are 25,439.1 billion yen and 3,248.7 billion yen respectively (see Table 12).

（第 12 表）相続人の数、課税価格、納付税額、被相続人の数
Table 12: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

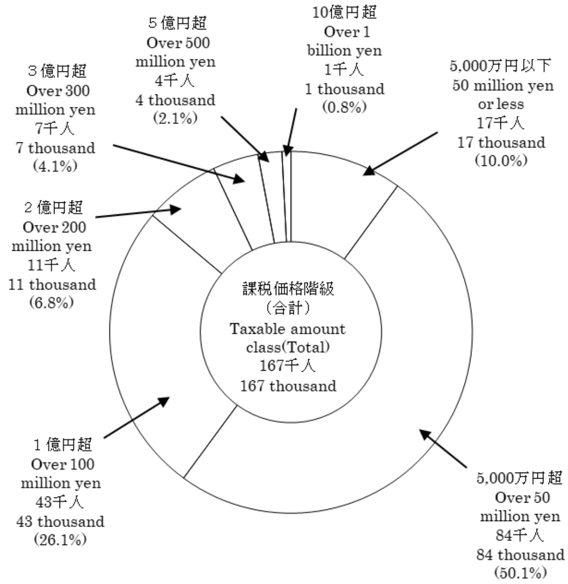
区分 Type		相続人の数 Number of heirs	課税価格 Taxable amount	納付税額 Amount of tax payment	被相続人の数 Number of ancestors
		人 People	億円 100 million yen	億円 100 million yen	人 People
令和元年分	2019	359, 038	174, 553	19, 759	147, 801
2	2020	371, 646	180, 658	20, 928	153, 023
3	2021	410, 784	203, 978	24, 440	169, 670
4	2022	456, 141	226, 398	28, 007	189, 138
5	2023	466, 467	235, 927	30, 104	193, 861
6	2024	493, 955	254, 391	32, 487	206, 485

統計表：５－１　申告・課税状況　(2)課税状況の累年比較
Statistical tables: 5 － 1 Statistics of filing returns and Statistics of Taxation　(2)Yearly comparison of statistics of taxation

(2)　令和６年中に相続が開始した被相続人からの相続、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（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 16, 687 人（構成比 10. 0%）、5, 000 万円超の者 83, 500 人（50. 1%）、１億円超の者 43, 492 人（26. 1%）、２億円超の者 11, 358 人（6. 8%）、３億円超の者 6, 823 人（4. 1%）、５億円超の者 3, 540 人（2. 1%）、10 億円超の者 1, 330 人（0. 8%）となっている（第 13 表参照）。
The ancestors, whose year of death is 2024 and whose heirs thus acquired property from them through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), are classified by the taxable amount class.
The number of ancestors with the taxable amount of 50 million yen or less is 16,687 (10.0%); 83,500 (50.1%) for those with the taxable amount of over 50 million yen, 43,492 (26.1%) for those with the taxable amount of over 100 million yen, 11,358 (6.8 %) for those with the taxable amount of over 200 million yen, 6,823 (4.1%) for those with the taxable amount of over 300 million yen, 3,540 (2.1%) for those with the taxable amount of over 500 million yen, and 1,330 (0.8%) for those with the taxable amount of over 1 billion yen (see Table 13).

（第 13 表）課税価格階級
Table 13: Taxable amount class

課税価格階級 Taxable amount class	被相続人の数 Number of ancestors
	人 People
5, 000万円以下 50 million yen or less	16, 687
5, 000万円超 Over 50 million yen	83, 500
１億円超 Over 100 million yen	43, 492
２億円超 Over 200 million yen	11, 358
３億円超 Over 300 million yen	6, 823
５億円超 Over 500 million yen	3, 540
10億円超 Over 1 billion yen	1, 330
合計 Total	**166, 730**



統計表：５－２　課税価格階級別　(1) 人員、課税価格、税額
Statistical tables: 5 － 2 Breakdown of Taxable amount class　(1)Number of persons, Taxable amount, and Amount of tax

6　贈与税

Gift tax

(1)　令和６年中に贈与を受けた者は 481, 612 人で、取得財産価額及び納付税額は２兆 7, 057 億円及び 3, 178 億円となっている（第 14 表参照）。

The number of recipients of gifts during 2024 is 481,612. The amount of values of properties acquired as gifts and the amount of tax payment are 2,705.7 billion yen and 317.8 billion yen, respectively. (see Table 14).

（第 14 表）贈与を受けた者数、取得財産価額、納付税額

Table 14: 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 People	億円 100 million yen	億円 100 million yen
合計分 Total	**481, 612**	**27, 057**	**3, 178**
暦年課税分 Calendar-Year Taxation	407, 872	16, 815	
特例贈与財産 Special Gift Property	206, 737	9, 455	
一般贈与財産 General Gift Property	203, 239	7, 360	
相続時精算課税分 Taxation System for Settlement at the Time of Inherritance	77, 905	10, 242	

統計表：６－１　申告・課税状況　(1) 申告・課税状況（合計分）

Statistical tables: 6 － 1 Statistics of filing returns and Statistics of Taxation　(1)Statistics of filing returns and Statistics of Taxation（Total）

(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.

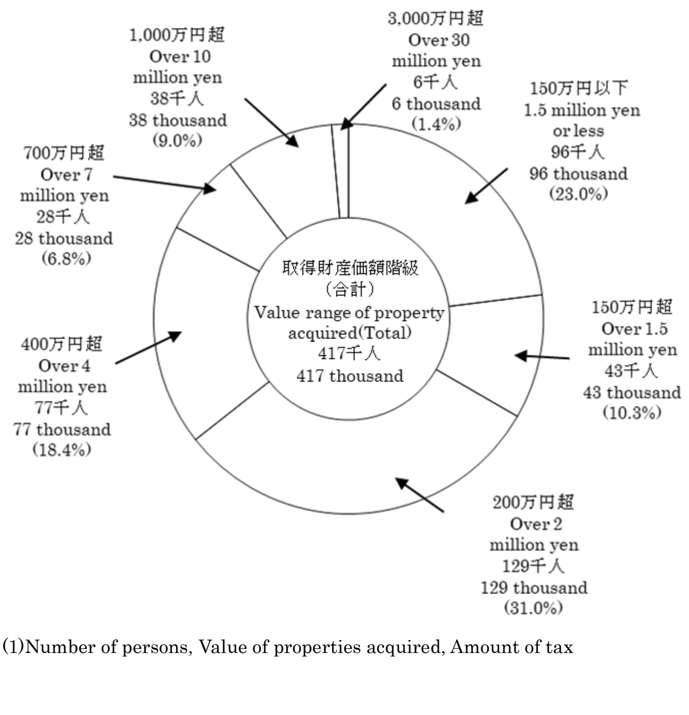
(2)　令和６年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）に係る取得財産価額階級を見ると、150 万円以下の者 96, 030 人（構成比 23. 0％）、150 万円超の者 43, 059 人（10. 3％）、200 万円超の者 129, 005 人（31. 0％）、400 万円超の者 76, 722 人（18. 4％）、700 万円超の者 28, 296 人（6. 8％）、1, 000 万円超の者 37, 582 人（9. 0％）、3, 000 万円超の者 6, 028 人（1. 4％）となっている（第 15 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 2024 (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), 1.5 million yen or less is 96,030 persons (composition ratio: 23.0%), over 1.5 million yen is 43,059 persons (composition ratio: 10.3%), over 2 million yen is 129,005 persons (composition ratio: 31.0%), over 4 million yen is 76,722 persons (composition ratio: 18.4%), over 7 million yen is 28,296 persons (composition ratio: 6.8%), over 10 million yen is 37,582 persons (composition ratio:9.0%), and over 30 million yen is 6,028 persons (composition ratio: 1.4%) (see Table 15).

（第 15 表）取得財産価額階級

Table 15: Value range of property acquired.

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
	人 People
150万円以下 1.5 million yen or less	96, 030
150万円超 Over 1.5 million yen	43, 059
200万円超 Over 2 million yen	129, 005
400万円超 Over 4 million yen	76, 722
700万円超 Over 7 million yen	28, 296
1, 000万円超 Over 10 million yen	37, 582
3, 000万円超 Over 30 million yen	6, 028
合計 Total	**416, 722**



統計表：６－２贈与財産価額階級別　(1) 人員、取得財産価額、税額

Statistical tables: 6 － 2 Breakdown of Donated Property by Value Range　(1)Number of persons, Value of properties acquired, Amount of tax

7　消費税
Consumption tax

令和６年度分の消費税の納税申告件数は 4, 304 千件（前年 3, 953 千件）、納税申告額は 23 兆 1, 679 億円（同 21 兆 7, 397 億円）となっている。
一方、還付申告件数は 306 千件（同 287 千件）、還付税額は７兆 6, 262 億円（同７兆 2, 654 億円）となっている。
また、令和７年３月末現在の消費税の課税事業者届出件数は 3, 355 千件（同 3, 341 千件）、課税事業者選択届出件数は 155 千件（同 151 千件）、新設法人に該当する旨の届出件数は 15 千件（同 13 千件）、適格請求書発行事業者数は 4, 612 千者（同 4, 419 千者）となっている（第 16 表参照）。

The number of tax returns of consumption tax for FY 2024 is 4,304 thousand (for the previous year, 3,953 thousand) and the amount of declared tax is 23,167.9 billion yen (21,739.7 billion yen).
The number of refund returns is 306 thousand (287 thousand), and the amount of refund tax is 7,626.2 billion yen (7,265.4 billion yen).
As of March 31 in 2025, the number of notifications of taxable enterprises status for Consumption tax is 3,355 thousand (3,341 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 155 thousand (151 thousand), the number of notifications of being qualified for a newly established corporation is 15 thousand (13 thousand) ,and the number of business issuer of qualified invoice is 4,612 thousand(4,419 thousand) (see Table 16).

（第 16 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、適格請求書発行事業者数
Table 16: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, and Number of business issuers of qualified invoice, 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	適格請求書 発行事業者数 Number of business issuers of qualified invoice
		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	千者 Thousand
令和元年度	FY2019	2, 957	169, 695	195	46, 087	3, 258	131	15	
2	2020	2, 927	191, 719	250	49, 098	3, 251	134	14	
3	2021	2, 922	197, 895	284	59, 128	3, 245	137	13	
4	2022	2, 863	200, 961	249	70, 937	3, 302	148	12	
5	2023	3, 953	217, 397	287	72, 654	3, 341	151	13	4, 419
6	2024	4, 304	231, 679	306	76, 262	3, 355	155	15	4, 612

統計表：７　課税状況(1)課税状況、(2)課税事業者等届出件数、(3)適格請求書発行事業者数
Statistical tables: 7 Statistics of taxation (1) Statistics of taxation (2) Number of notifications of taxable business enterprises (3) Number of business issuers of qualified invoice, etc.
（注）処理事績を含む。
Note: Cases processed (correction, determination, etc.) are included.

8　酒　税
Liquor tax

(1)　令和６年度における酒税の税額は１兆 1, 163 億円（前年１兆 1, 162 億円）で、前年に比べて１億円（伸び率 0. 0%）増加している。
また、販売（消費）数量は 773 万 kL（前年 782 万 kL）で、前年に比べて９万 kL（伸び率△1. 1%）減少している（第 17 表参照）。

The amount of liquor tax for FY 2024 is 1,116.3 billion yen, which is 0.1 billion yen more (rate of increase: 0.0%) than the previous year (1,116.2 billion yen).
The volume of sales (consumption) is 7.73 million kL, which is 0.09 million kL less (rate of decrease: 1.1%) than the previous year (7.82 million kL) (see Table 17).

（第 17 表）酒税の税額、販売（消費）数量
Table 17: 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	%
令和元年	FY2019	11, 805	△ 2. 2	8, 127, 905	△ 1. 4
2	2020	10, 681	△ 9. 5	7, 827, 698	△ 3. 7
3	2021	10, 721	0. 4	7, 720, 810	△ 1. 4
4	2022	11, 177	4. 3	7, 828, 376	1. 4
5	2023	11, 162	△ 0. 1	7, 822, 041	△ 0. 1
6	2024	11, 163	0. 0	7, 732, 813	△ 1. 1

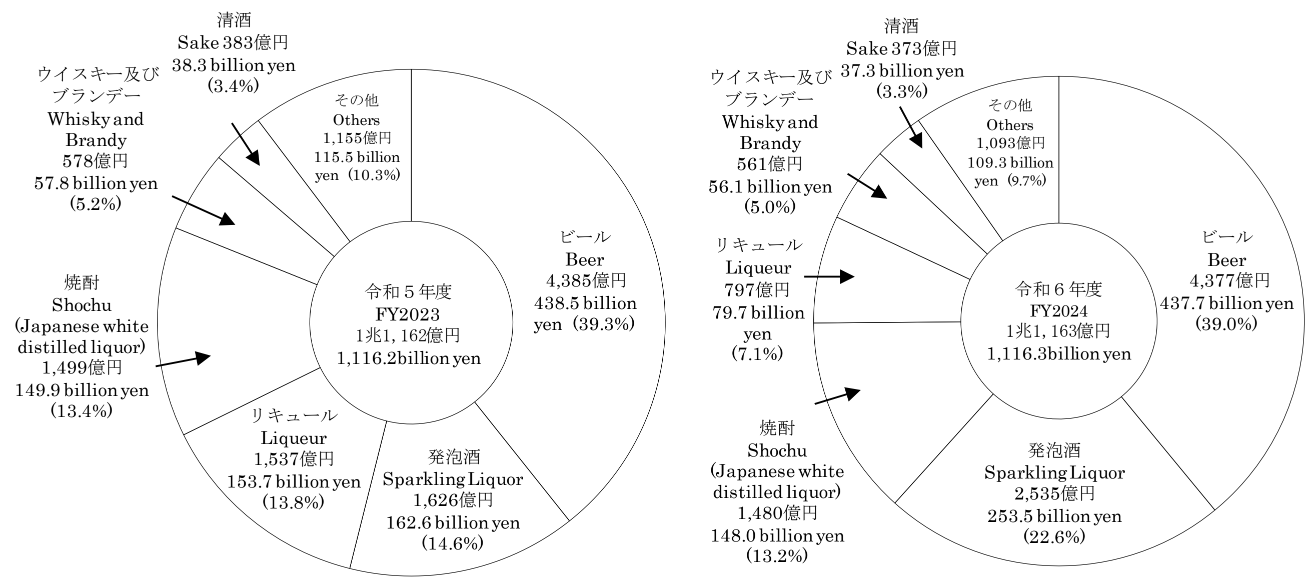
統計表：８－１ 酒税関係総括表
Statistical tables: ８－１ Overview Related to Liquor Tax

(2)　税額を品目等別に前年と比べると、発泡酒は 1,626 億円から 2,535 億円（構成比 22.6%）へと 909 億円（伸び率 55.9%）増加している。
これに対し、ビールは4,385億円から4,377億円（構成比39.0%）へと８億円（伸び率△0.2%）、焼酎は1,499億円から1,480億円（構成比13.2%）へと 18 億円（伸び率△1.2%）、リキュールは 1,537 億円から 797 億円（構成比 7.1%）へと 740 億円（伸び率△48.2%）、ウイスキー及びブランデーは578億円から561億円（構成比5.0%）へと18億円（伸び率△3.1%）、清酒は383億円から373億円（構成比3.3%）へと10億円（伸び率△2.7%）減少している（第18図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Sparkling Liquor increased by 90.9 billion yen (rate of increase: 55.9%) from 162.6 billion yen to 253.5 billion yen (component ratio: 22.6%).

Beer decreased by 0.8 billion yen (rate of decrease: 0.2 %) from 438.5 billion yen to 437.7 billion yen (component ratio: 39.0%); Shochu (Japanese white distilled liquor) decreased by 1.8 billion yen (rate of decrease: 1.2%) from 149.9 billion yen to 148.0 billion yen (component ratio: 13.2%); Liqueur decreased by 74.0 billion yen (rate of decrease: 48.2%) from 153.7 billion yen to 79.7 billion yen (component ratio: 7.1%); Whisky and Brandy decreased by 1.8 billion yen (rate of decrease: 3.1%) from 57.8 billion yen to 56.1 billion yen (component ratio: 5.0%); Sake decreased by 1.0 billion yen (rate of decrease: 2.7%) from 38.3 billion yen to 37.3 billion yen (component ratio: 3.3%)(see Figure 18).

（第 18 図）品目等別の税額
Figure 18: Amount of tax revenue by item of alcoholic beverage



統計表：８－１　酒税関係総括表
Statistical tables: ８－１ Overview Related to Liquor Tax

（注）　令和６年度の各品目の税額について、所得税法等の一部を改正する法律（令和５年法律第３号）（以下「令和５年改正法」という。）による改正後の租税特別措置法(以下「措置法」という。)第 87 条の規定の適用を受ける酒類及び沖縄の復帰に伴う国税関係法令の適用の特別措置等に関する政令第 72 条の規定の適用を受ける酒類（措置法の規定の適用を受けるものに限る。）は、同法第 87 条の規定及び同令第 72 条の規定の適用を受けないものとして算出した金額を基にしたものであり、令和６年度の合計税額については、同法第 87 条及び同令第 72 条の規定を適用（51 億円）した金額である。

Note:　With regard to the tax amounts for each item in fiscal year FY 2024, the tax amounts for alcoholic beverages subject to the application of Article 87 of the Special Taxation Measures Act (hereinafter referred to as the “Special Measures Act”) as amended by the Act to Partially Amend the Income Tax Act and Other Acts (Act No. 3 of 2023; hereinafter referred to as the “2023 Amendment Act”), as well as alcoholic beverages subject to the application of Article 72 of the Cabinet Order on Special Measures for the Application of National Tax–Related Laws in Connection with the Reversion of Okinawa (limited to those to which the provisions of the Special Measures Act apply), are based on amounts calculated as if the provisions of Article 87 of the Special Measures Act and Article 72 of said Cabinet Order did not apply.

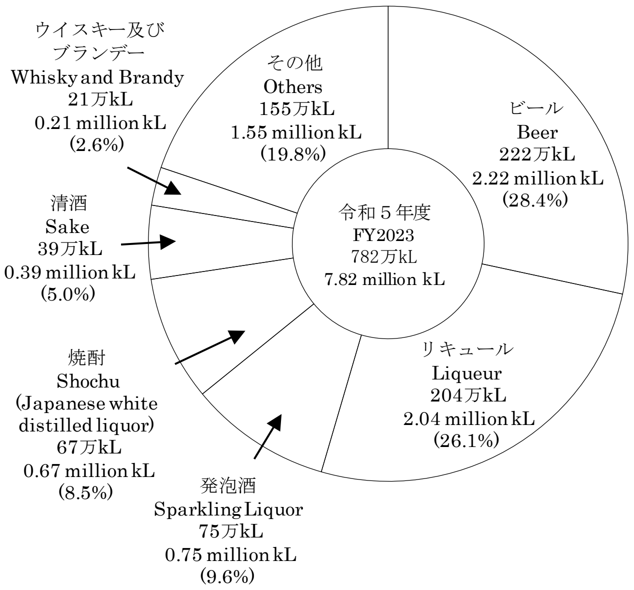
The total tax amount for FY 2024 is the amount after applying Article 87 of the Special Measures Act and Article 72 of said Cabinet Order (5.1 billion yen).

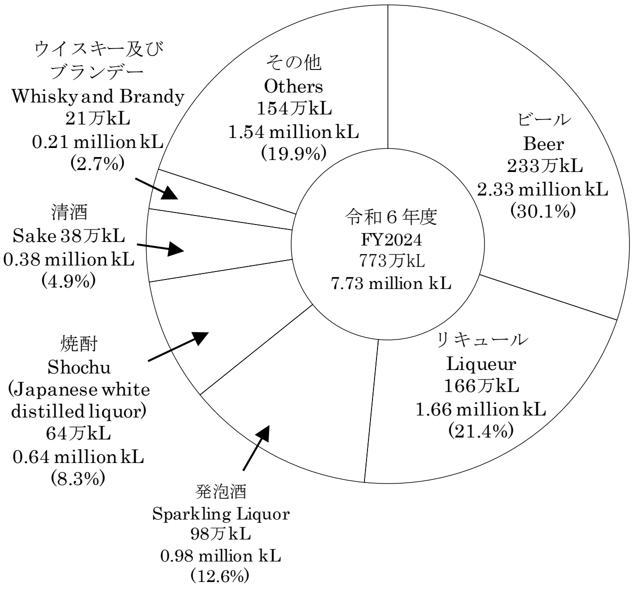
(3)　販売（消費）数量の状況を品目等別に前年と比べると、ビールは 222 万 kL から 233 万 kL（構成比 30.1%）へと 11 万 kL（伸び率 4.9%）、発泡酒は 75 万 kL から 98 万 kL（構成比 12.6%）へと 23 万 kL（伸び率 30.7%）増加している。
これに対し、リキュールは204万kLから166万kL（構成比21.4%）へと38万kL（伸び率△18.8%）、焼酎は67万kLから64万kL（構成比8.3%）へと 3 万 kL（伸び率△4.1%）、清酒は 39 万 kL から 38 万 kL（構成比 4.9%）へと 1 万 kL（伸び率△2.8%）、減少している（第 19 図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows; Beer increased by 0.11 million kL (rate of increase: 4.9%) from 2.22 million kL to 2.33 million kL (component ratio: 30.1 %); Sparkling Liquor increased by 0.23 million kL (rate of increase: 30.7%) from 0.75 million kL to 0.98 million kL (component ratio: 12.6 %).

Liqueur decreased by 0.38 million kL (rate of decrease: 18.8 %) from 2.04 million kL to 1.66 million kL (component ratio: 21.4 %); Shochu(Japanese white distilled liquor) decreased by 0.03 million kL (rate of decrease: 4.1 %) from 0.67 million kL to 0.64 million kL (component ratio: 8.3 %); Sake decreased by 0.01 million kL (rate of decrease: 2.8 %) from 0.39 million kL to 0.38 million kL (component ratio: 4.9 %).(see Figure 19) .

（第 19 図）品目等別の販売（消費）数量
Figure 19: Volume of sales (consumption) by item of alcoholic beverage





統計表：８－１　酒税関係総括表
Statistical tables: ８－１ Overview Related to Liquor Tax

9　たばこ税及びたばこ特別税
Tobacco tax and special tobacco surtax

令和６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、579 億本（前年 623 億本）、税額は 4, 415 億円（同 4, 745 億円）で、前年に比べて課税数量で 43 億本（伸び率△7. 0%）、税額で 331 億円（同△7. 0%）減少している（第 20 表参照）。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2024 is 57.9 billion pieces, which is 4.3 billion pieces less (rate of increase: -7.0%) than the previous year (62.3 billion pieces).
And the amount of tax is 441.5 billion yen, which is 33.1 billion yen less (-7.0%) than the previous year (474.5 billion yen) (see Table 20).

（第 20 表）たばこ税及びたばこ特別税の課税数量、税額
Table 20: Taxable quantity and Amount of tax 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	%
令和元年度	FY2019	760	△ 7. 9	4, 981	△ 2. 5
2	2020	663	△ 12. 7	4, 513	△ 9. 4
3	2021	621	△ 6. 4	4, 535	0. 5
4	2022	618	△ 0. 5	4, 709	3. 8
5	2023	623	0. 8	4, 745	0. 8
6	2024	579	△ 7. 0	4, 415	△ 7. 0

統計表：９　たばこ税及びたばこ特別税　(1) 課税状況
Statistical tables: 9 Tobacco tax and special tobacco surtax (1)Statistics of taxation

10　揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

令和６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、40,923 千 kL（前年 41,611 千 kL）、税額は２兆 1,970 億円（同２兆 2,341 億円）で、前年に比べて課税数量で 687 千 kL（伸び率△1.7%）、税額で 370 億円（同△1.7%）減少している（第 21 表参照）。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2024 is 40,923 thousand kL (for the previous year, 41,611 thousand kL), which is 687 thousand kL less (rate of increase: -1.7 %) than the previous year. And the amount of tax is 2,197.0 billion yen, which is 37.0 billion yen less (-1.7%) than previous year (2,234.1 billion yen) (see Table 21).

（第 21 表）揮発油税及び地方揮発油税の課税数量、税額
Table 21: 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	%
令和元年度	FY2019	46,029	△ 2.2	24,613	△ 2.6
2	2020	41,520	△ 9.8	22,294	△ 9.4
3	2021	41,697	0.4	22,389	0.4
4	2022	41,864	0.4	22,478	0.4
5	2023	41,611	△ 0.6	22,341	△ 0.6
6	2024	40,923	△ 1.7	21,970	△ 1.7

統計表：10　揮発油税及び地方揮発油税　(1)課税状況
Statistical tables: 10 Gasoline tax and local gasoline tax (1)Statistics of taxation

11　航空機燃料税

Aviation fuel tax

令和６年度における航空機燃料税の課税数量は 4,961 千 kL（前年 4,878 千 kL）、税額は 551 億円（同 542 億円）で、前年に比べて課税数量で 83 千 kL（伸び率 1.7%）、税額で９億円（同 1.7%）増加している（第 22 表参照）。

Taxable quantity of aviation fuel tax in FY 2024 is 4,961 thousand kL, which is 83 thousand kL more (rate of increase: 1.7 %) than the previous year (4,878 thousand kL). And the amount of tax is 55.1 billion yen, which is 0.9 billion yen more (1.7 %) than the previous year (54.2 billion yen) (see Table 22).

（第 22 表）航空機燃料税の課税数量、税額
Table 22: 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	%
令和元年度	FY2019	5,177	2.5	800	2.4
2	2020	2,746	△ 47.0	414	△ 48.3
3	2021	3,208	16.8	260	△ 37.1
4	2022	4,541	41.6	492	89.3
5	2023	4,878	7.4	542	10.0
6	2024	4,961	1.7	551	1.7

統計表：11　航空機燃料税　(1)課税状況
Statistical tables: 11 Aviation fuel tax (1)Statistics of taxation

12　石油ガス税

Liquefied petroleum gas tax

令和６年度における石油ガス税の課税数量は 486 千ｔ（前年 514 千ｔ）、税額は 85 億円（同 90 億円）で、前年に比べて課税数量で 28 千ｔ（伸び率△5.4%）、税額で５億円（同△5.4%）減少している（第 23 表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2024 is 486 thousand tons, which is 28 thousand tons less (rate of increase: -5.4 %) than the previous year (514 thousand tons). And the amount of tax is 8.5 billion yen, which is 0.5 billion yen less (-5.4 %) than the previous year (9.0 billion yen) (see Table 23).

（第 23 表）石油ガス税の課税数量、税額
Table 23:Taxable quantity and Amount of tax 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	%
令和元年度	FY2019	793	△ 9.6	139	△ 9.6
2	2020	550	△ 30.6	96	△ 30.6
3	2021	540	△ 1.8	95	△ 1.8
4	2022	539	△ 0.3	94	△ 0.3
5	2023	514	△ 4.6	90	△ 4.6
6	2024	486	△ 5.4	85	△ 5.4

統計表：12　石油ガス税　(1)課税状況
Statistical tables: 12 Liquefied petroleum gas tax (1)Statistics of taxation

13　石油石炭税

Petroleum and coal tax

令和６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 370 千 kL（前年 394 千 kL）、ガス状炭化水素分が 2, 771 千 t（同 2, 822 千 t）、石炭分が 754 千 t（同 778 千 t）で、前年に比べて原油分は 24 千 kL（伸び率△6. 1%）、ガス状炭化水素分は 51 千 t（同△1. 8%）、石炭分は 24 千 t（同△3. 1%）減少している。税額は原油分が 10. 4 億円（前年 11. 0 億円）、ガス状炭化水素分が 51. 5 億円（同 52. 5 億円）、石炭分が 10. 3 億円（同 10. 7 億円）で、前年に比べて原油分は 0. 7 億円（伸び率△6. 1%）、ガス状炭化水素分は 1. 0 億円（同△1. 8%）、石炭分は 0. 3 億円（同△3. 0%）減少している（第 24 表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2024 is as follows: crude oil decreased by 24 thousand kL (rate of increase: -6.1%) from 394 thousand kL in the previous year to 370 thousand kL; gaseous hydrocarbons decreased by 51 thousand tons (-1.8%) from 2,822 thousand tons in the previous year to 2,771 thousand tons; coal decreased by 24 thousand tons (-3.1%) from 778 thousand tons in the previous year to 754 thousand tons. The tax amounts are as follows: crude oil decreased by 0.07 billion yen (rate of increase: -6.1%) from 1.10 billion yen in the previous year to 1.04 billion yen; gaseous hydrocarbons decreased by 0.1 billion yen (-1.8%) from 5.25 billion yen in the previous year to 5.15 billion yen; coal decreased by 0.03 billion yen (-3.0%) from 1.07 billion yen in the previous year to 1.03 billion yen (see Table 24).

（第 24 表）石油石炭税の課税数量、税額
Table 24:Taxable quantity and Amount of tax 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
原　　油 crude oil		千kL Thousand kL	%	億円 100 million yen	%
令和元年度	FY2019	539	4. 8	15. 1	4. 9
2	2020	512	△ 4. 9	14. 3	△ 4. 9
3	2021	499	△ 2. 5	14. 0	△ 2. 5
4	2022	427	△ 14. 5	12. 0	△ 14. 4
5	2023	394	△ 7. 8	11. 0	△ 7. 8
6	2024	370	△ 6. 1	10. 4	△ 6. 1
ガス状炭化水素 gaseous hydrocarbons		千t Thousand ton	%	億円 100 million yen	%
令和元年度	FY2019	3, 139	△ 0. 7	58. 4	△ 0. 7
2	2020	2, 939	△ 6. 4	54. 7	△ 6. 4
3	2021	3, 019	2. 7	56. 2	2. 7
4	2022	2, 761	△ 8. 5	51. 4	△ 8. 5
5	2023	2, 822	2. 2	52. 5	2. 2
6	2024	2, 771	△ 1. 8	51. 5	△ 1. 8
石　　炭 coal		千t Thousand ton	%	億円 100 million yen	%
令和元年度	FY2019	901	△ 42. 6	12. 4	△ 42. 6
2	2020	942	4. 5	12. 9	4. 5
3	2021	877	△ 6. 8	12. 0	△ 6. 8
4	2022	855	△ 2. 5	11. 7	△ 2. 5
5	2023	778	△ 9. 0	10. 7	△ 9. 0
6	2024	754	△ 3. 1	10. 3	△ 3. 0

統計表：13　石油石炭税　(1)課税状況
Statistical tables: 13 Petroleum and coal tax (1)Statistics of taxation

14　印紙税

Stamp tax

令和６年度における印紙税（現金納付分）の税額は 1, 095 億円（前年 1, 210 億円）、納税人員は 146 千人（同 154 千人）で、前年に比べて税額で 115 億円（伸び率△9. 5%）、納税人員で８千人（同△5. 3%）減少している（第 25 表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2024 is 109.5 billion yen, which is 11.5 billion yen less (rate of increase: -9.5 %) than the previous year (121.0 billion yen).

The number of taxpayers decreased by 8 thousand (rate of increase: -5.3 %) from the previous year (154 thousand) to 146 thousand (see Table 25).

（第 25 表）印紙税の税額、納税人員
Table 25: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	%
令和元年度	FY2019	1, 509	△ 3. 4	171	△ 0. 7
2	2020	1, 372	△ 9. 1	163	△ 4. 5
3	2021	1, 309	△ 4. 6	161	△ 1. 2
4	2022	1, 254	△ 4. 2	160	△ 1. 1
5	2023	1, 210	△ 3. 5	154	△ 3. 5
6	2024	1, 095	△ 9. 5	146	△ 5. 3

統計表：14　印紙税　(1)課税状況
Statistical tables: 14 Stamp tax (1)Statistics of taxation

15　電源開発促進税

Promotion of power-resources development tax

令和６年度における電源開発促進税の課税電力量は 8, 335 億 kWh（前年 8, 167 億 kWh）、税額は 3, 126 億円（同 3, 063 億円）で、前年に比べて課税電力量で 168 億 kWh（伸び率 2. 1%）、税額で 63 億円（同 2. 1%）増加している（第 26 表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2024 is 833.5 billion kWh, which is 16.8 billion kWh more (rate of increase: 2.1%) than the previous year (816.7 billion kWh).

And the amount of tax is 312.6 billion yen, which is 6.3 billion yen more (2.1 %) than the previous year (306.3 billion yen) (see Table 26).

（第 26 表）電源開発促進税の電力量、税額

Table 26: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	%
令和元年度	FY2019	8, 429	△ 2. 2	3, 161	△ 2. 2
2	2020	8, 285	△ 1. 7	3, 107	△ 1. 7
3	2021	8, 400	1. 4	3, 150	1. 4
4	2022	8, 342	△ 0. 7	3, 148	△ 0. 1
5	2023	8, 167	△ 2. 1	3, 063	△ 2. 7
6	2024	8, 335	2. 1	3, 126	2. 1

統計表：15　電源開発促進税　(1)課税状況

Statistical tables: 15 Promotion of power-resources development tax (1)Statistics of taxation

16　国際観光旅客税

International tourist tax

令和６年度における国際観光旅客税（税関分を除く）の課税人員は 49, 780 千人（前年 39, 181 千人）、税額は 498 億円（同 392 億円）で、前年に比べて課税人員で 10, 599 千人（伸び率 27. 1%）、税額で 106 億円（同 27. 1%）増加している（第 27 表参照）。

The number of taxpayers of international tourist tax (figures for custom house are not included) in FY 2024 is 49,780 thousand, which increased by 10,599 thousand (rate of increase: 27.1 %) from the previous year (39,181 thousand). And the amount of tax is 49.8 billion yen, which increased by 10.6 billion yen (27.1%) from the previous year (39.2 billion yen) (see Table 27).

（第 27 表）国際観光旅客税の課税人員、税額

Table 27: Number of taxpayers and Amount of tax of international tourist tax

区 分 Type		課税人員 Taxable Number	伸び率 Growth rate	税　額 Amount of tax	伸び率 Growth rate
		千人 Thousand	%	億円 100 million yen	%
令和元年度	FY2019	42, 428	526. 1	424	526. 1
2	2020	1, 838	△ 95. 7	18	△ 95. 7
3	2021	1, 250	△ 32. 0	13	△ 32. 0
4	2022	12, 413	893. 0	124	893. 0
5	2023	39, 181	215. 6	392	215. 6
6	2024	49, 780	27. 1	498	27. 1

統計表：16　国際観光旅客税　(1)課税状況

Statistical tables: 16 International tourist tax (1)Statistics of taxation

17　国税徴収
National tax collection

(1)　令和６年度における国税の徴収決定済額は、89 兆 8,463 億円（前年度 87 兆 6,346 億円）で、前年度に比べて２兆 2,117 億円（伸び率 2.5％）増加している（第 28 表参照）。

The amount determined for collection of national tax in FY 2024 is 89,846.3 billion yen, which is 2,211.7 billion yen more (rate of increase: 2.5%) than the previous year (87,634.6 billion yen) (see Table 28).

（第 28 表）国税の徴収決定済額
Table 28: Amount determined for collection of national tax

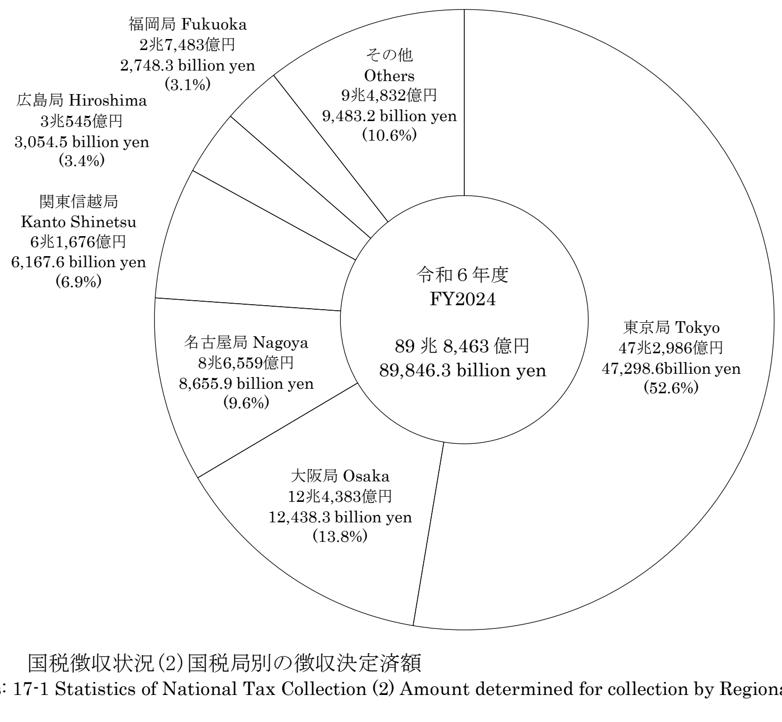
区分 Type		令和５年度 FY2023	構成比 Component ratio	令和６年度 FY2024	構成比 Component ratio	伸び率 Growth rate
		億円 100 million yen	%	億円 100 million yen	%	%
消費税及地方消費税	Consumption tax and local consumption tax	307,073	35.0	329,154	36.6	7.2
消費税	Consumption tax					
法人税	Corporation tax	188,762	21.5	202,289	22.5	7.2
源泉所得税及復興特別所得税	Withholding Income Tax and Special Income Tax for Reconstruction	220,068	25.1	201,683	22.4	△ 8.4
源泉所得税	Withholding income tax					
申告所得税及復興特別所得税	Self-assessment Income Tax and Special Income Tax for Reconsutruction	47,632	5.4	51,316	5.7	7.7
申告所得税	Self-assessment income tax					
相続税	Inheritance tax	38,332	4.4	38,125	4.2	△ 0.5
揮発油税及地方揮発油税	Gasoline tax and local gasoline tax	24,181	2.8	23,768	2.6	△ 1.7
揮発油税及地方道路税	Gasoline tax and local road tax					
酒税	Liquor tax	11,207	1.3	11,176	1.2	△ 0.3
その他	Others	39,090	4.5	40,953	4.6	4.8
計	**Total**	**876,346**	**100.0**	**898,463**	**100.0**	**2.5**

統計表：17－１　国税徴収状況(1)国税徴収状況
Statistical tables: 17-1 Statistics of National Tax Collection (1) Statistics of national tax collection
（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 47 兆 2,986 億円（構成比 52.6％）、大阪国税局 12 兆 4,383 億円（13.8％）、名古屋国税局８兆 6,559 億円（9.6％）、関東信越国税局６兆 1,676 億円（6.9％）となっている（第 29 図参照）。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 47,298.6 billion yen (component ratio: 52.6%); Osaka, 12,438.3 billion yen (13.8 %); Nagoya, 8,655.9 billion yen (9.6 %); Kanto Shinetsu, 6,167.6 billion yen (6.9 %) (see Figure 29).

（第 29 図）国税局別の徴収決定済額
Figure 29: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus



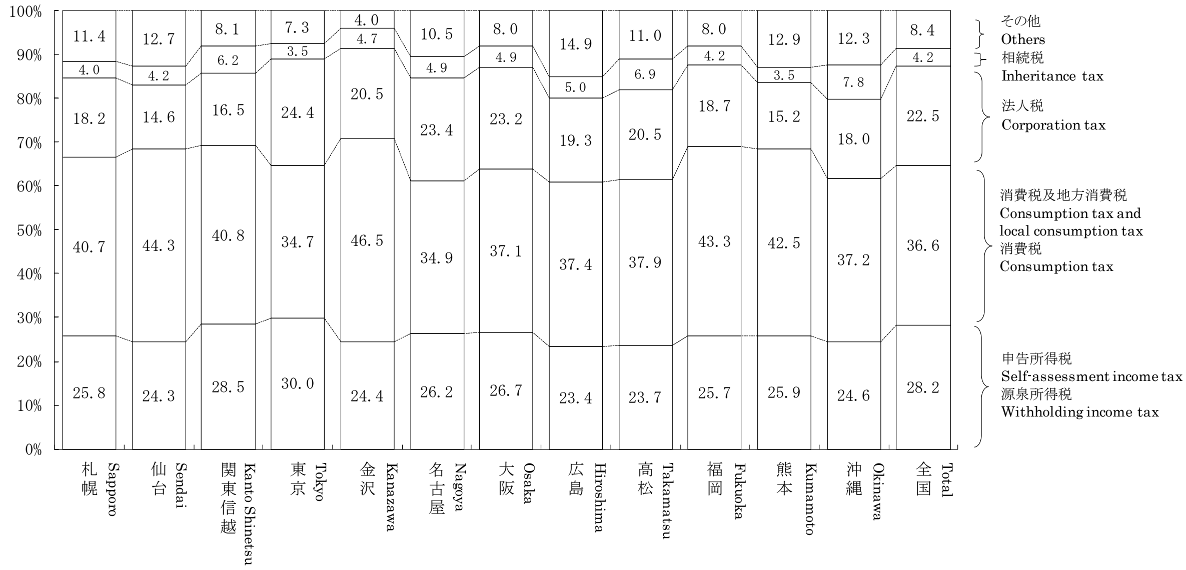
統計表：17－１　国税徴収状況(2)国税局別の徴収決定済額
Statistical tables: 17-1 Statistics of National Tax Collection (2) Amount determined for collection by Regional Taxation Bureaus

また、国税局別に主要税目の構成をみると、各国税局とも消費税、消費税及地方消費税が最も高い比率となっている（第 30 図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that consumption tax and local consumption tax represents the highest component rate in each Regional Taxation Bureaus (see Figure 30).

（第 30 図）国税局別徴収決定済額の構成

Figure 30: Composition of the amount determined for collection of national tax by Regional Taxation Bureaus.



統計表：17－１　国税徴収状況(2)国税局別の徴収決定済額

Statistical tables: 17-1 Statistics of National Tax Collection (2) Amount determined for collection 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.

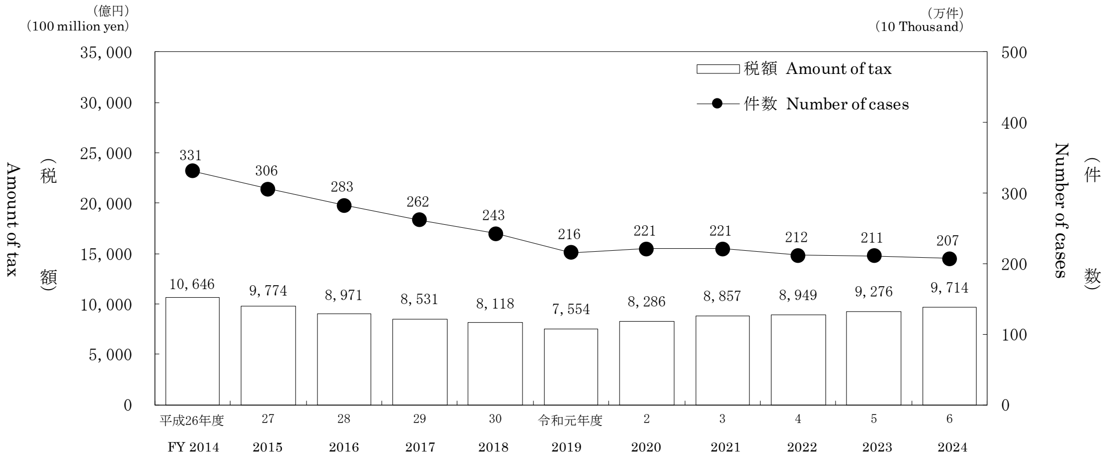
2 Self-assessment income tax and Withholding income tax includes Special Income Tax for Reconstruction.

18　国税滞納
National tax delinquency

(1)　令和６年度末における国税の整理中の滞納の件数及び税額は、207.2 万件（前年度 210.6 万件）9,714 億円（同 9,276 億円）であり、前年度に比べ件数は 3.4 万件（伸び率△1.6%）減少しており、税額は 437 億円（同 4.7%）増加している（第 31 図参照）。

As of the end of FY 2024, the number of tax delinquencies in processing is 2,072 thousand (for the previous fiscal year, 2,106 thousand) and the amount of arrears is 971.4 billion yen (927.6 billion yen). Compared to the previous year, they decreased by 34 thousand (rate of increase: -1.6%), and increased by 43.7 billion yen (4.7 %) respectively (see Figure 31).

（第 31 図）年度末における整理中の滞納の件数、税額の推移
Figure 31: Number of tax delinquencies and Amount of arrears as of the end of the fiscal year, and Changes of amount of tax



統計表：18　国税滞納(1)発生及び整理の状況
Statistical tables: 18 National Tax Delinquency (1) Statistics of accrual and procedure for tax delinquency
（注）地方消費税は含まない。
Note: Excluding local consumption tax.

(2)　令和６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 3,956 億円（前年度 3,580 億円）、申告所得税 2,708 億円（同 2,681 億円）、法人税 1,318 億円（同 1,233 億円）の順になっている（第 32 表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 395.6 billion yen (for the previous fiscal year 358.0 billion yen); Self-assessment income tax, 270.8 billion yen (268.1 billion yen); corporate tax, 131.8 billion yen (123.3 billion yen) (see Table 32).

（第 32 表）税目別の年度末における整理中の滞納
Table 32: Amount of arrears in processing by tax type

区　分 Type	令和５年度 FY2023		令和６年度 FY2024		
	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	282	1,134	262	1,129	△ 0.4
申告所得税 Self-assessment income tax	808	2,681	749	2,708	1.0
法人税 Corporation tax	100	1,233	106	1,318	6.8
相続税 Inheritance tax	9	560	9	499	△ 10.8
消費税 Consumption tax	845	3,580	877	3,956	10.5
その他 Others	62	88	69	105	18.7
合計 Grand total	**2,106**	**9,276**	**2,072**	**9,714**	**4.7**

統計表：18　国税滞納(2)税目別の発生及び整理の状況
Statistical tables: 18 National Tax Delinquency (2) Statistics of accrual and procedure by tax type
（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。
Note: 1 "Withholding Income Tax" includes Withholding Income Tax and Special Income Tax for Reconstruction.
2 "Self-assessment Income Tax" includes Self-assessment Income Tax and Special Income Tax for Reconstruction.
3 Inheritance tax includes gift tax.
4 Excluding local consumption tax.

19　不服審査・訴訟事件

Administrative review / Litigation cases

(1)　令和６年度中の再調査の請求の発生件数は 1, 424 件(前年度 2, 493 件)で前年度に比べて 1, 069 件(伸び率△42. 9%)減少している。前年度から繰り越された 636 件を含む要処理件数 2, 060 件のうち、処理済件数は 1, 722 件(同 2, 266 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 104 件(同 149 件)、割合は 6. 0%(同 6. 6%)となっている（第 33 表参照)。

The number of requests for re-examination in FY 2024 was 1,424 which was 1,069 less (rate of increase: -42.9%) than the previous fiscal year (2,493). Out of 2,060 cases necessary to dispose including 636 cases carried over from the previous year, 1,722 (for the previous fiscal year, 2,266) cases were 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 104(149), which accounts for 6.0% (6.6%) of all cases (see Table 33).

（第 33 表）再調査の請求の状況

Table33: Disposition of requests for re-examination

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	割合 Percentage
		件 Case	%	件 Case	件 Case	%
令和元年度	FY2019	1, 328	△ 35. 0	1, 521	187	12. 3
2	2020	1, 000	△ 24. 7	966	98	10. 1
3	2021	1, 120	12. 0	1, 200	83	6. 9
4	2022	1, 521	35. 8	1, 370	63	4. 6
5	2023	2, 493	63. 9	2, 266	149	6. 6
6	2024	1, 424	△ 42. 9	1, 722	104	6. 0

統計表：20－１　不服審査（1)再調査の請求

Statistical tables: 20－１ Administrative Review (1)Request for re-examination

（注）　税務署長等の処分が平成 28 年３月 31 日以前に行われている場合は、「異議申立て」に係るものである。

Note: In the case of the decision made by the District Director of the Tax Office, etc. on or before March 31,2016, the figures are about requests for reinvestigation.

(2)　令和６年度中の審査請求の請求件数は 3, 537 件(前年度 3, 917 件)で前年度に比べて 380 件(伸び率△9. 7%)減少している。前年度から繰り越された 3, 340 件を含む要処理件数 6, 877 件のうち、処理済件数は 3, 872 件(同 2, 873 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 693 件(同 279 件)、割合は 17. 9%(同 9. 7%)となっている（第 34 表参照)。

The number of the requests for reconsideration in FY 2024 was 3,537, which was 380 less (rate of increase: -9.7%) than the previous year (3,917). Out of 6,877 cases necessary to dispose including 3,340 cases carried over from the previous year, 3,872 (for the previous year, 2,873) cases were already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 693 (279), which accounts for 17.9% (9.7%) of all cases (see Table 34).

（第 34 表）審査請求の状況

Table34: 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	割合 Percentage
		件 Case	%	件 Case	件 Case	%
令和元年度	FY2019	2, 563	△ 17. 4	2, 846	375	13. 2
2	2020	2, 237	△ 12. 7	2, 328	233	10. 0
3	2021	2, 482	11. 0	2, 282	297	13. 0
4	2022	3, 034	22. 2	3, 159	225	7. 1
5	2023	3, 917	29. 1	2, 873	279	9. 7
6	2024	3, 537	△ 9. 7	3, 872	693	17. 9

統計表：20－１　不服審査（2)審査請求

Statistical tables: 20－１ Administrative Review (2)Request for reconsideration

(3)　令和６年度中に国側を被告とした訴訟の発生件数は 196 件(前年度 189 件)で、前年度に比べて７件(伸び率 3. 7%）増加している。訴訟が終結した件数は 168 件（同 172 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８件(同 13 件)、割合は 4. 8%(同 7. 6%)となっている（第 35 表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2024 was 196 (compared to 189 in the previous year), 7 cases increase year-on-year (3.7% increase year-on-year). During the fiscal year, final court decisions were made on 168 (172) cases, of which court decisions partly or fully in favor of plaintiffs were made in 8 (13) cases, accounting for 4.8% (7.6%) of all cases (see Table 35).

（第 35 表）国側を被告とした訴訟状況

Table35: 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	割合 Percentage
		件 Case	%	件 Case	件 Case	%
令和元年度	FY2019	223	23. 2	216	21	9. 7
2	2020	165	△ 26. 0	180	14	7. 8
3	2021	189	14. 5	199	13	6. 5
4	2022	173	△ 8. 5	186	10	5. 4
5	2023	189	9. 2	172	13	7. 6
6	2024	196	3. 7	168	8	4. 8

統計表：20－２　訴訟事件（1)国側被告事件

Statistical tables: 20－２ Litigation Cases (1)Litigation cases (Government as defendant)

20　国税犯則事件
National tax crime

(1)　令和６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 99 件で、そのうち有罪件数は 99 件（有罪率 100.0%）である（第 36 表参照）。

The number of first trials related to Direct National Tax Crime in FY 2024 is 99, of which the number of conviction cases is 99 (rate of conviction ruling: 100.0 %) (see Table 36).

（第 36 表）一審判決数及び有罪件数・率の累年比較
Table 36: 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	%
令和元年度	FY2019	124	124	100. 0
2	2020	87	86	98. 9
3	2021	117	117	100. 0
4	2022	61	61	100. 0
5	2023	83	83	100. 0
6	2024	99	99	100. 0

統計表：20－３　直接国税犯則事件（査察事件）(1)起訴事件数及び有罪に係る人員、金額
Statistical tables: 20－3 Direct National Tax Crime (Criminal Investigation) (1)Numbers of indicted cases, convicts and amount of fines
（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)　令和６年度における間接国税犯則事件に係る通告処分件数は 23 件(前年度 20 件)である（第 37 表参照）。

The number of notification procedures related to Indirect National Tax Crime in FY2024 is 23 (for the previous year, 20) (see Table 37).

（第 37 表）通告処分件数の累年比較
Table 37: Comparison of the number of notification procedures by FY

区　分 Type		通告処分件数 Number of Notification procedure		計 Total	
		酒　税 Liquor tax	その他 Others		伸び率 Growth rate
		件 Case	件 Case	件 Case	%
令和元年度	FY2019	20	–	20	11. 1
2	2020	8	–	8	△ 60. 0
3	2021	19	–	19	137. 5
4	2022	23	–	23	21. 1
5	2023	20	–	20	△ 13. 0
6	2024	23	–	23	15. 0

統計表：20－４　間接国税犯則事件（1)検挙及び処理の状況
Statistical tables: 20－４ Indirect National Tax Crime (1)Statistics of arrest and procedure
（注）税関分を含まない。
Note: Figures for customhouse are not included.

(3)　令和６年度における査察事件に係る脱税額は 113 億円で、前年度より７億円（伸び率△5.９%）減少し、１件あたりの脱税額は 75 百万円（前年度 79 百万円）となっている（第 38 表参照）。

The amount of tax evasion involved in criminal investigation cases in FY 2024 is 11.3 billion yen, which is 0.7 billion yen less (rate of increase: -5.9 %) than the previous year. Average amount of tax evasion per case prosecuted is 75 million yen (for the previous year, 79 million yen) (see Table 38).

（第 38 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 38: 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		１件あたりの脱税額 Amount of tax evasion per case
			伸び率 Growth rate	
		億円 100 million yen	%	百万円 million yen
令和元年度	FY2019	120	△14. 4	73
2	2020	91	△24. 5	80
3	2021	102	12. 8	99
4	2022	128	25. 0	92
5	2023	120	△6. 1	79
6	2024	113	△5. 9	75

資料：査察課調
Source: Criminal Investigation Division