

# 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26年度	FY2014	57,353,227	1,684,472	59,037,699	57,236,124	1,688,599
27	2015	62,663,891	1,656,063	64,319,954	62,601,554	1,590,446
28	2016	62,292,515	1,553,902	63,846,417	62,242,241	1,500,088
29	2017	65,530,439	1,451,328	66,981,767	65,453,105	1,444,189
30	2018	67,242,664	1,397,973	68,640,637	67,147,902	1,414,484
令和元年度	2019	66,848,994	1,346,599	68,195,592	66,347,765	1,770,206
2	2020	72,014,591	1,642,030	73,656,621	71,234,160	2,372,297
3	2021	77,132,812	1,991,272	79,124,084	77,405,191	1,658,134
4	2022	80,644,520	1,504,544	82,149,064	80,495,208	1,591,105
5	2023	86,139,168	1,495,424	87,634,593	85,773,319	1,796,953
6	2024	88,224,564	1,621,756	89,846,321	88,013,548	1,760,100
所得税	源泉所得税 Withholding tax	19,631,858	124,956	19,756,814	19,626,783	119,839
	申告所得税 Self-assessment tax	4,724,732	303,008	5,027,740	4,702,706	315,752
Income tax	計 Total	24,356,590	427,964	24,784,554	24,329,489	435,591
法人相続地価消費税	税 Corporation tax	20,040,027	188,880	20,228,907	20,017,316	197,977
	税 Inheritance tax	3,700,754	111,724	3,812,478	3,610,953	199,849
	税 Land value tax	—	135	135	6	127
	税 Consumption tax	3	2,628	2,631	122	2,233
消費税及地方消費税	Consumption tax and local consumption tax	32,228,231	684,554	32,912,785	32,155,382	720,585
(消費税分)	Consumption tax	—	—	—	25,102,542	—
(地方消費税分)	Local consumption tax	—	—	—	7,052,840	—
酒	税 Liquor tax	1,116,879	708	1,117,586	1,117,107	478
たばこ	税 Tobacco tax	389,511	3	389,514	389,511	3
揮発油	税 Gasoline tax	1,981,496	165,536	2,147,032	1,985,308	161,724
石油ガス	税 Liquefied petroleum gas tax	4,218	18	4,236	4,224	13
航空機燃料	税 Aviation fuel tax	32,754	9	32,763	32,742	21
石油石炭	税 Petroleum and coal tax	4,540	—	4,540	4,540	0
電源開発促進	税 Promotion of power/resources development tax	312,769	—	312,769	312,769	—
国際観光旅客	税 International Tourist Tax	50,439	7	50,446	50,422	24
自動車重量	税 Motor vehicle tonnage tax	189,344	0	189,344	189,344	—
関税	税 Customs duty	—	—	—	—	—
とん	税 Tonnage tax	—	—	—	—	—
その他	他 Others	—	10	10	0	8
印紙収入	Stamp revenue	558,392	1,104	559,496	558,412	1,081
一般会計分	計 Total for General Account	84,965,947	1,583,279	86,549,226	84,757,648	1,719,716
地方法人税(特)	Local Corporation tax (SA)	2,328,382	13,701	2,342,084	2,325,950	15,637
地方道路税(特)	Local road tax (SA)	—	—	—	—	—
地方揮発油税(特)	Local gasoline tax (SA)	212,012	17,712	229,724	212,420	17,304
石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)	4,218	18	4,236	4,224	13
航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)	14,557	4	14,562	14,552	10
自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)	143,423	0	143,423	143,423	—
特別とん税(特)	Special tonnage tax (SA)	—	—	—	—	—
森林環境税	Forest Environmental tax	—	—	—	—	—
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)	47,160	0	47,161	47,160	0
復興特別所得税(特)	Special Income Tax for Reconstruction (SA)	508,864	6,429	515,293	508,119	6,957
復興特別法人税(特)	Special Corporate Income Tax for Reconstruction (SA)	0	613	613	52	463
総計	Grand Total	88,224,564	1,621,756	89,846,321	88,013,548	1,760,100

調査期間：令和6年4月1日から令和7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		
7,737,904	2.8	46,575,192	11,273,979	57,849,171	80.5	平成26年度	<b>FY2014</b>
9,982,985	2.5	49,253,326	10,716,045	59,969,372	82.1	27	<b>2015</b>
9,756,286	2.3	49,038,668	9,917,589	58,956,257	83.2	28	<b>2016</b>
10,150,164	2.2	51,898,064	10,482,190	62,380,254	83.2	29	<b>2017</b>
10,634,543	2.1	53,152,471	11,071,653	64,224,124	82.8	30	<b>2018</b>
11,607,610	2.6	51,196,898	10,978,237	62,175,135	82.3	令和元年度	<b>2019</b>
12,489,307	3.2	54,663,922	10,269,091	64,933,013	84.2	2	<b>2020</b>
13,338,829	2.1	59,822,654	12,058,458	71,881,112	83.2	3	<b>2021</b>
14,913,533	1.9	61,639,813	14,697,887	76,337,700	80.7	4	<b>2022</b>
18,182,259	2.1	63,581,014	13,806,188	77,387,203	82.2	5	<b>2023</b>
16,947,375	2.0	66,468,076	14,597,826	81,065,901	82.0	6	<b>2024</b>
2,906,654	0.6	16,720,129	—	16,720,129	100.0	源泉所得税	Withholding tax
214,252	6.3	4,488,454	—	4,488,454	100.0	申告所得税	Self-assessment tax
3,120,906	1.8	21,208,582	—	21,208,582	100.0	計	Total
2,107,131	1.0	17,910,185	—	17,910,185	100.0	法人	Corporation tax
58,636	5.2	3,552,318	—	3,552,318	100.0	相続	Inheritance tax
—	94.3	6	—	6	100.0	地価	Land value tax
3	84.9	※ 16,193,994	8,827,213	※ 25,021,207	※ 64.7	消費	Consumption tax
11,363,410	2.2	—	—	—	—	消費税及地方消費	Consumption tax and local consumption tax
8,908,666	—	—	—	—	—	(消費税分)	Consumption tax
2,454,743	—	—	—	—	—	(地方消費税分)	Local consumption tax
709	0.0	1,116,398	66,254	1,182,652	94.4	酒	Liquor tax
6	0.0	389,504	560,958	950,462	41.0	たばこ	Tobacco tax
0	7.5	1,985,308	61,508	2,046,816	97.0	揮発油	Gasoline tax
3	0.3	4,220	—	4,220	100.0	石油ガス	Liquefied petroleum gas tax
9	0.1	32,733	—	32,733	100.0	航空機燃料	Aviation fuel tax
66,497	0.0	△ 61,956	640,356	578,400	—	石油石炭	Petroleum and coal tax
0	0.0	312,769	—	312,769	100.0	電源開発促進	Promotion of power-resources development tax
39	0.0	50,383	2,100	52,482	96.0	国際観光旅客	International Tourist Tax
5,032	0.0	184,313	210,663	394,975	46.7	自動車重量	Motor vehicle tonnage tax
—	—	—	931,175	931,175	—	関税	Customs duty
—	—	—	8,882	8,882	—	とん	Tonnage tax
—	86.8	0	—	0	100.0	その他	Others
4,237	0.2	554,175	490,027	1,044,203	53.1	印紙	Stamp duty revenue
16,726,618	2.0	63,432,933	11,799,135	75,232,068	84.3	一般会計分	Total for General Account
151,184	0.7	2,174,765	—	2,174,765	100.0	地方法人税(特)	Local Corporation tax (SA)
—	—	—	—	—	—	地方道路税(特)	Local road tax (SA)
0	7.5	212,420	6,581	219,001	97.0	地方揮発油税(特)	Local gasoline tax (SA)
3	0.3	4,220	—	4,220	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
4	0.1	14,548	—	14,548	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
3,811	0.0	139,611	159,570	299,182	46.7	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
—	—	—	11,103	11,103	—	特別とん税(特)	Special tonnage tax (SA)
—	—	—	37,844	37,844	—	森林環境税	Forest Environmental tax
—	—	—	2,734	2,734	—	地方法人特別税(特)	Special Local Corporation tax (SA)
—	—	—	2,512,962	2,512,962	—	特別法人事業税(特)	Special Business tax (SA)
1	0.0	47,160	67,896	115,056	41.0	たばこ特別税(特)	Special tobacco surtax (SA)
65,523	1.4	442,597	—	442,418	100.0	復興特別所得税(特)	Special Income Tax for Reconstruction (SA)
231	75.5	△ 179	—	0	—	復興特別法人税(特)	Special Corporate Income Tax for Reconstruction (SA)
16,947,375	2.0	66,468,076	14,597,826	81,065,901	82.0	総計	<b>Grand Total</b>

Period covered by Survey: From April 1, 2024, to March 31, 2025

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" 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26年度 FY2014		27 FY2015		28 FY2016		29 FY2017		30 FY2018	
	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	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										
申告所得税	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
計	<b>16,790,227</b>	<b>31.1</b>	<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>
2 法人 税	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
3 相続 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
4 地 価 税	1	0.0	4	0.0	6	0.0	1	0.0	40	0.0
5 消 費 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
6 酒 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
7 たばこ 税	918,706	1.7	953,553	1.7	914,171	1.6	864,245	1.5	861,294	1.4
8 揮 発 油 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
9 石 油 ガ ス 税	9,677	0.0	9,201	0.0	8,690	0.0	8,228	0.0	7,595	0.0
10 航 空 機 燃 料 税	52,090	0.1	51,312	0.1	51,362	0.1	52,217	0.1	52,661	0.1
11 石 油 石 炭 税	630,715	1.2	630,446	1.1	701,966	1.3	690,790	1.2	701,350	1.2
12 電 源 開 発 促 進 税	321,069	0.6	315,908	0.6	319,670	0.6	325,672	0.6	322,045	0.5
13 国 際 観 光 旅 客 税	-	-	-	-	-	-	-	-	6,888	0.0
14 自 動 車 重 量 税	372,773	0.7	384,930	0.7	391,506	0.7	377,834	0.6	394,444	0.7
15 関 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
16 と ん 税	9,989	0.0	9,914	0.0	9,839	0.0	9,875	0.0	10,255	0.0
17 そ の 他	18	0.0	13	0.0	2	0.0	10	0.0	1	0.0
18 印 紙 収 入	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
19 合 計	<b>53,970,700</b>	<b>100.0</b>	<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>

(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, %)

令和元 FY2019		2 FY2020		3 FY2021		4 FY2022		5 FY2023		6 FY2024		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	
15,937,487	27.3	15,997,575	26.3	17,533,195	26.2	18,736,485	26.3	18,001,522	25.0	16,720,129	22.2	源泉所得税
3,233,201	5.5	3,192,215	5.2	3,849,004	5.7	3,785,176	5.3	4,051,435	5.6	4,488,454	6.0	申告所得税
<b>19,170,688</b>	<b>32.8</b>	<b>19,189,790</b>	<b>31.6</b>	<b>21,382,199</b>	<b>31.9</b>	<b>22,521,661</b>	<b>31.7</b>	<b>22,052,957</b>	<b>30.6</b>	<b>21,208,582</b>	<b>28.2</b>	<b>所 得 税 計</b>
10,797,110	18.5	11,234,626	18.5	13,642,830	20.4	14,939,797	21.0	15,860,616	22.0	17,910,185	23.8	法 人 税
2,300,473	3.9	2,314,539	3.8	2,770,245	4.1	2,969,397	4.2	3,566,322	4.9	3,552,318	4.7	相 続 税
4	0.0	3	0.0	10	0.0	5	0.0	9	0.0	6	0.0	地 価 税
18,352,699	31.4	20,971,366	34.5	21,888,613	32.7	23,079,294	32.4	23,092,258	32.0	25,021,207	33.3	消 費 税
1,247,287	2.1	1,133,617	1.9	1,132,125	1.7	1,187,565	1.7	1,181,390	1.6	1,182,652	1.6	酒 税
873,699	1.5	839,819	1.4	905,666	1.4	956,708	1.3	959,097	1.3	950,462	1.3	た ば こ 税
2,280,815	3.9	2,058,244	3.4	2,076,178	3.1	2,065,276	2.9	2,065,577	2.9	2,046,816	2.7	揮 発 油 税
6,764	0.0	4,625	0.0	4,817	0.0	4,711	0.0	4,451	0.0	4,220	0.0	石 油 ガ ス 税
50,802	0.1	8,522	0.0	30,348	0.0	31,491	0.0	32,269	0.0	32,733	0.0	航 空 機 燃 料 税
638,327	1.1	607,754	1.0	635,549	0.9	663,030	0.9	596,588	0.8	578,400	0.8	石 油 石 炭 税
315,849	0.5	311,017	0.5	316,193	0.5	312,204	0.4	307,501	0.4	312,769	0.4	電 源 開 発 促 進 税
44,357	0.1	1,041	0.0	1,878	0.0	12,622	0.0	39,945	0.1	52,482	0.1	国 際 観 光 旅 客 税
388,058	0.7	398,517	0.7	387,600	0.6	393,499	0.6	385,283	0.5	394,975	0.5	自 動 車 重 量 税
941,216	1.6	819,469	1.3	893,416	1.3	1,008,414	1.4	910,301	1.3	931,175	1.2	関 税
10,170	0.0	9,190	0.0	9,368	0.0	9,590	0.0	9,177	0.0	8,882	0.0	と ん 税
2	0.0	1	0.0	3	0.0	8	0.0	0	0.0	0	0.0	そ の 他
1,023,211	1.8	919,463	1.5	960,848	1.4	982,121	1.4	1,012,407	1.4	1,044,203	1.4	印 紙 収 入
<b>58,441,533</b>	<b>100.0</b>	<b>60,821,604</b>	<b>100.0</b>	<b>67,037,885</b>	<b>100.0</b>	<b>71,137,395</b>	<b>100.0</b>	<b>72,076,147</b>	<b>100.0</b>	<b>75,232,068</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".