

### 3 - 1 課税状況

#### Statistics of Taxation

## (1) 課税状況

(単位：百万円)

Statistics of taxation

(In millions of yen)

区分 Type	源泉徴収税額 Amount of withholding income tax							計 Total
	利子所得等 Interest income, etc.	配当所得 Dividend income	上場株式等の 譲渡所得等 Capital gains of listed stocks, etc.	給与所得 Employment income	退職所得 Retirement income	報酬・料金等 所得 Remuneration, Fee , etc.	非居住者等 所得 Income of non residents, etc.	
平成11年分 1999	924,959	917,115	416,534	10,319,434	315,900	1,096,231	302,620	14,292,793
12 2000	3,161,555	1,018,800	385,460	10,176,191	294,155	1,101,342	335,842	16,473,344
13 2001	3,986,258	942,989	180,810	10,137,116	321,573	1,114,021	401,261	17,084,029
14 2002	1,258,008	1,053,721	196,831	9,703,525	380,695	1,100,616	391,049	14,084,444
15 2003	837,337	1,001,784	55,178	9,423,929	331,809	1,043,950	366,955	13,060,942
16 2004	761,205	1,167,203	95,756	9,817,204	337,706	1,039,768	320,910	13,539,752

調査対象等：各年分の源泉所得税について、その年の2月から翌年1月までに提出のあった徴収高計算書の税額及び強制徴収による徴収決定額を示したものである。

Subject of survey: With respect to withholding income tax for each year, amount of tax based on accounting statements of amount collected filed between February of the year and January of the following year, and determined amount to be collected by forcible collection are listed.

## (2) 加算税の状況

(単位：百万円)

Statistics of additional tax

(In millions of yen)

区分 Type	源泉徴収税額 Amount of withholding income tax							計 Total
	利子所得等 Interest income, etc.	配当所得 Dividend income	給与所得 Employment income	退職所得 Retirement income	報酬・料金等所得 Remuneration, Fee, etc.	非居住者等所得 Income of non residents, etc.		
不納付加算税 Additional tax on non- payment	756	756	14,516	172	1,153	1,090	18,443	
重加算税 Additional tax for fraud case	9	1	1,099	1	117	95	1,322	
合計 Total	765	758	15,614	173	1,270	1,185	19,764	

調査対象等：平成16年分の加算税の徴収決定額を示したものである。

Subject of survey, etc.: This table shows determined amount to be collected of additional tax 2004.

## (3) 源泉徴収義務者数

(単位：件)

Number of withholding agents

(In numbers of cases)

区分 Type	源泉徴収義務者数 Number of withholding agents						
	利子所得等 Interest income, etc.	配当所得 Dividend income	上場株式等の 譲渡所得等 Capital gains of listed stocks, etc.	給与所得 Employment income	報酬・料金等所得 Remuneration, Fee, etc.	非居住者等所得 Income of non residents, etc.	
平成11年分 1999	50,232	146,802	5,418	3,997,380	3,248,101	21,546	
12 2000	48,864	144,293	5,324	3,986,729	3,227,932	22,290	
13 2001	47,687	138,313	5,127	3,951,920	3,216,486	22,978	
14 2002	45,449	128,938	1,924	3,905,529	3,221,712	23,538	
15 2003	43,266	126,904	1,985	3,883,328	3,151,055	24,094	
16 2004	41,889	128,655	2,021	3,866,691	3,104,574	24,450	
国税局別 内訳 By Regional Taxation Bureau	札幌 Sapporo	1,691	5,540	28	168,919	118,887	258
	仙台 Sendai	3,559	7,682	58	238,683	174,721	498
	関東信越 Kanto Shinetsu	5,004	13,582	221	517,877	405,738	1,426
	東京 Tokyo	8,107	37,761	585	1,049,364	873,507	14,335
	金沢 Kanazawa	1,840	3,624	57	100,777	89,996	372
	名古屋 Nagoya	5,634	17,329	263	512,736	403,845	2,156
	大阪 Osaka	6,265	20,924	394	582,757	491,279	3,519
	広島 Hiroshima	3,216	7,513	215	212,698	182,975	690
	高松 Takamatsu	2,063	3,176	87	118,265	87,604	274
	福岡 Fukuoka	2,175	6,438	67	188,063	138,805	482
	熊本 Kumamoto	1,952	4,334	36	155,632	120,763	292
沖縄 Okinawa	383	752	10	20,920	16,454	148	
合計 Total	41,889	128,655	2,021	3,866,691	3,104,574	24,450	

資料：法人課税課調

調査時点：翌年6月30日現在

用語の説明：源泉徴収義務者とは、所得税を源泉徴収して国に納付する義務のある者をいう。

(注) 上場株式等の譲渡所得等に対する源泉徴収制度は、平成15年1月より源泉徴収を選択した特定口座内保管上場株式等の譲渡所得等について源泉徴収を行うよう改正された。

Source: Corporation Taxation Division

Time of survey: as of June 30 of the following year

Terminology: "Withholding agent" means a person and a corporation who has obligation to withhold and submit income tax to the government.

note: Withholding income tax system for capital gains of listed stocks, etc., was amended to be applied only to capital gains of listed stocks held in a special account at securities companies, which is chosen as withholding by taxpayer (from January, 2003).

## (4) 利子所得等の課税状況

Statistics of taxation on interest income, etc.

区 分 Type	課 税 分 Taxables		非 課 税 分
	支払金額 Amount of payment	源泉徴収税額 Amount of withholding income tax	老人等非課税、財形 貯蓄非課税分支払金額 Amount of payment of non- taxable interest for aged taxpayers, etc., and non- taxable interest from savings for formation of employees' assets
公 債 Public bond	337,574	50,634	191,379
社 債 Corporate bond	428,857	64,314	140,094
預貯金 Deposit	郵便貯金 Postal savings	3,575,000	784,838
	銀行預金 Bank deposit	337,308	27,336
	銀行以外の金融機関の預金 利息 Deposit interest in a financial institution other than bank	128,442	23,077
	勤務先預金の利息 Deposit interest in a work place	73,111	329
	合同運用信託の収益の分配 Profit dividend of joint trust	15,832	5,017
公社債運用信託の収益の分配 Profit dividend of bond investment trust	99,176	14,875	1,274
小 計 Subtotal	4,995,301	746,704	1,173,343
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	45,934	6,882	-
匿名組合契約等に基づく利益の分配、 生命保険等の差益 Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.	47,728	7,336	3,055
割引債の償還差益 Profit from redemption of discount bond	1,861	284	-
計 Total	5,090,824	761,205	1,176,398

調査対象等：この表は、平成16年2月から平成17年1月までに利子等の支払者から提出された「利子等の所得税徴収高計算書」等に基づいて作成した。

- (注) 1 「老人等非課税・財形貯蓄非課税分」は、所得税法第9条の2（老人等の郵便貯金の利子所得の非課税）のほか、第10条（老人等の少額預金の利子所得等の非課税）、租税特別措置法第4条（老人等の少額公債の利子の非課税）、第4条の2（勤労者財産形成住宅貯蓄の利子所得等の非課税）及び第4条の3（勤労者財産形成年金貯蓄の利子所得等の非課税）に規定する非課税分である。
- 2 「その他の非課税分」は、所得税法第11条（公共法人等及び公益信託に係る非課税）のほか、租税特別措置法第5条（納税準備預金の利子の非課税）及び第8条（金融機関等の受ける利子所得に対する源泉徴収の不適用）等に規定する非課税分である。
- 3 「課税分」には、個人のほか、法人の受取分も含まれている。
- 4 「割引債の償還差益」の「支払金額」及び「源泉徴収税額」は、租税特別措置法41条の12（償還差益等に対する分離課税等）に規定する課税分であり、個人のほか、法人の受取分も含まれている。
- 5 「老人等非課税・財形貯蓄非課税分支払金額」には、昭和63年3月31日以前の制度下における所得税法第10条（老人等の少額預金の利子所得等の非課税）、租税特別措置法第4条（老人等の少額公債の利子の非課税）及び第4条の2（勤労者財産形成住宅貯蓄の利子所得等の非課税）に規定する非課税分が含まれているものがある。

## (5) 配当所得の課税状況

Statistics of taxation on dividends

区 分 Type	一 般 課 税 分 Ordinary taxables		非 課 税 分 Non-taxables
	支払金額 Amount of payments	源泉徴収税額 Amount of withholding income tax	支払金額 Amount of payments
利益又は利息の配当、剰余金の分配、基金利息の分配、特定証券投資法人の投資口の配当等 Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special securities investment firms	6,473,996 百万円 Million yen	1,063,583 百万円 Million yen	1,074,170 百万円 Million yen
公募、私募証券投資信託の収益の分配及び特定株式投資信託の収益の分配 Dividend of profit publicly or privately offered from specified stock investment trust	5,109	620	205,843
計 Total	6,479,104	1,064,203	1,280,012

調査対象等：この表は、配当等の支払者から平成17年4月30日までに提出された「法定調書の合計表（配当等の支払調書）」及び平成16年2月から平成17年1月までに提出された「配当等の所得税徴収高計算書」等に基づいて作成した。

- (注) 1 「非課税分」は、所得税法第11条（公共法人等及び公益信託に係る非課税）に規定する非課税分である。
- 2 「一般課税分」には、個人のほか法人の受取分も含まれている。

(単位：百万円)  
(In millions of yen)

Non-taxables	合 計 Total		区 分 Type		
その他非課税分 支払金額 Amount of payments of other non-taxables	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax			
9,376,781	9,905,734	50,634	公 債	Public bond	
3,024,178	3,593,129	64,314	社 債	Corporate bond	
11,186	4,371,025	533,979	郵 便 貯 金	Postal savings	
105,934	470,578	50,391	銀 行 預 金	Bank deposit	
184,633	336,152	19,149	銀行以外の金融機関の預金利子	Deposit interest in a financial institution other than bank	
-	73,440	10,993	勤務先預金の利子	Deposit interest in a work place	
6,636	27,485	2,369	合同運用信託の収益の分配	Profit dividend of joint trust	
29,061	129,511	14,875	公社債運用信託の収益の分配	Profit dividend of bon investment trust	
12,738,408	18,907,052	746,704	小 計	Subtotal	
7,944	53,878	6,882	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.	
-	50,783	7,336	匿名組合契約等に基づく利益の分配、生命保険等の差益	Profit dividend accruing from anonymous association contract, Margin profit of life insurance, etc.	
-	1,861	284	割引債の償還差益	Profit from redemption of discount bond	
12,746,352	19,013,574	761,205	計	Total	

Subject of survey, etc.: This table was made on the basis of "Accounting statement of amount of tax collected for interest income, etc." filed by payers of interest, etc. between February of 2004 and January of 2005.

Note: 1 "Non-taxable interest for aged taxpayers, etc., and non-taxable interest from savings for formation of employees' assets" includes non-taxables provided by Sec. 9.2 "Non-taxable interest income for aged taxpayers' from postal savings, etc.", and Sec 10 "Non-taxable interest income for aged taxpayers' from small sum deposit, etc." in Income Tax Law, by Sec. 4 "Non-taxable interest for aged taxpayers' from small sum public bonds, etc.", Sec. 4.2 "Tax exemption of interest income for employees' assets formation savings earmarked for house acquisition", and Sec. 4.3 "Tax exemption of interest income for employees' assets formation savings earmarked for pension" in Special Taxation Measures Law.

2 "Other non-taxables" includes non-taxables provided by Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest" in Income Tax Law and by Sec. 5 "Non-taxable interest from deposit for tax payment" and Sec. 8 "Non withholding on interest income received by financial institution" in Special Taxation Measures Law.

3 "Taxables" includes interest income received by enterprises as well as individuals.

4 "Amount of payment" and "Amount of withholding income tax" for "Profit from redemption of discount bond" are related to interest income received by enterprises and individuals, which is one of the taxables provided in Special Taxation Measures Law Sec. 41.12 "Separate taxation on profit from redemption".

5 "Amount of payment of non-taxable interest for aged taxpayers, etc., and non-taxable interest from savings for formation of employees' assets" includes non-taxables provided by Sec. 10 "Non-taxable interest income for aged taxpayers' from small sum deposit, etc." in Income Tax Law and by Sec. 4 "Non-taxable interest for aged taxpayers' from small sum public bonds, etc.", and Sec. 4.2 "Tax exemption of interest income for employees' assets formation savings earmarked for house acquisition" in Special Taxation Measures Law under the system before March 31, 1988.

源泉分離課税適用分 Separate withholding taxation		合 計 Total		区 分 Type	
支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax	支 払 金 額 Amount of payments	源泉徴収税額 Amount of withholding income tax		
百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen		
1,126,096	82,113	8,674,262	1,145,696	利益又は利息の配当、剰余金の分配、基金利息の分配、特定証券投資法人の投資口の配当等	Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special securities investment firms
225,617	20,887	436,568	21,507	公募、私募証券投資信託の収益の分配及び特定株式投資信託の収益の分配	Dividend of profit publicly or privately offered from specified stock investment trust
1,351,713	102,999	9,110,830	1,167,203	計	Total

Subject of survey, etc.: This table was made on the basis of "Total tables (information returns)(payment records for dividend, etc.)" submitted by April 30, 2005 and "Accounting statement of amount of tax collected for interest income, etc." submitted between February of 2004 and January of 2005 by payers of interest, etc.

Note: 1 "Non-taxables" means non-taxables provided in Income Tax Law, Sec. 11 "Tax exemption for non-taxable corporation and trust in public interest".

2 "Ordinary taxables" includes income received by enterprises as well as by individuals.

## (6) 上場株式等の譲渡所得等の課税状況

Statistics of taxation on capital gains of listed stocks, etc.

区 分 Type	源泉徴収選択口座内調整所得金額等 Amount of adjustment income in withholding selection account, etc.	源泉徴収税額 Amount of withholding income tax
	百万円 Million yen	百万円 Million yen
源泉徴収選択口座内保管上場株式等の譲渡所得等 Capital gains, etc. from transfer of listed stocks, etc. in withholding selection account	1,422,373	95,756

調査対象等：平成16年2月から平成17年1月までに上場株式等の譲渡の対価の支払者から提出された「上場株式等の源泉徴収選択口座内調整所得金額の所得税徴収高計算書」等に基づいて作成した。

Subject of survey, etc.: This table was compiled based on "Accounting statements of collection of income tax on amount of adjustment income in withholding selection account, etc." submitted between February 2004 and January 2005 by payers for the transfer of listed stocks.

## (7) 給与所得、退職所得の課税状況

Statistics of taxation on employment income and retirement income, etc.

区 分 Type	官 公 庁 Public offices			そ の 他 Others			合 計 Total		
	人 員 Number of taxpayers	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax	人 員 Number of taxpayers	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax	人 員 Number of taxpayers	支 払 金 額 Amount of paid	源泉徴収税額 Amount of withholding income tax
Employment Income 給与所得 給与所得 計 Total	千人 Thousand	百万円 Million yen	百万円 Million yen	千人 Thousand	百万円 Million yen	百万円 Million yen	千人 Thousand	百万円 Million yen	百万円 Million yen
	8,737	30,757,092	1,386,329	62,864	195,020,697	8,378,310	71,601	225,777,790	9,764,639
		103,460	2,641		3,086,217	49,924		3,189,677	52,565
退職所得 Retirement income	235	3,010,262	69,127	2,125	9,908,597	268,579	2,360	12,918,859	337,706
災害減免法により 徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	人 Person	-	千円 Thousand yen	人 Person	-	千円 Thousand yen
				509		21,101	509		21,101

調査対象等：1 平成16年分の給与所得、退職所得の源泉所得税について、平成17年4月30日までに提出された「法定調書合計表（給与所得の源泉徴収票、退職所得の源泉徴収票）」及び平成16年2月から平成17年1月までに提出された「給与所得、退職所得等の所得税徴収高計算書」等に基づいて作成した。

2 この表中、官公庁とは、政府機関、地方公共団体及びこれらの関係機関（所得税法別表第一の第一号に掲げる法人等のうち、公社、公団、公庫、事業団、国際協力銀行、日本政策投資銀行、国立大学法人等、国・地方公共団体が全額出資しているもの及び特定独立行政法人をいう。）を集計したものである。

用語の説明：1 法定調書とは、所得税法の規定により税務署長に対して、その提出を義務付けられている書類をいい、原則として翌年1月31日までに提出することになっている。法定調書の種類は多数にのぼっており、例えば、利子等の支払調書、配当、剰余金の分配及び基金利息の支払調書、報酬・料金・契約金及び賞金の支払調書、給与所得の源泉徴収票、非居住者に支払われる給与、給付及び役務の報酬の支払調書である。

2 徴収猶予とは、通常の法定納期限に徴収しないで一定の期間徴収手続を猶予することをいう。したがって、一定の期間、納

(注) この表の「人員」に関する部分は標本調査に基づく推計値である。

Subject of survey, etc.: 1 This table with respect to withholding income tax on employment income and retirement income for 2004 was made on the basis of "Information returns for total table" (records of withholding for employment income, and records of withholding for retirement income) submitted by April 30, 2005, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2003 and January 2005.

2 In this table, "Public Offices" includes government organizations, local authorities and relevant organizations (those organization stated in the following listed on the item 1 of the Schedule No.2: public corporations, public financial corporations, Japan Bank for International Cooperation, Development Bank of Japan, national universities, specialized independent administrative institution, and other organizations which are capitalized by government or local authorities.)

Terminology: 1 "Information returns" means returns which are stipulated to be submitted to a District Director of Tax Office by the provisions of Income Tax Law. In principle, they must be submitted by January 1 of the following year. There are various information returns, including payment record for interest, etc., payment record for payment of dividend or surplus and basic interest, payment record for remuneration, fee, contract money, prize money record of withholding for employment income, payment record for salary, benefits, remuneration for services paid to non-residents.

2 "Deferment of collection" means to defer procedures of collection for a certain period without collecting tax within ordinary statutory due date. Therefore it differs from so called the system of postponement of tax payment which postpones the due date of tax payment for a certain period.

Note: Figures in the column "Number of taxpayers" of this table are estimates based on sample survey.

## (8) 給与所得、退職所得の課税状況の累年比較

Yearly composition of statistics of taxation on employment income and retirement income , etc.

区分 Type	給与所得 Employment income				退職所得 Retirement income		
	俸給・給料・賞与等(官公庁) Salary, Wages, Bonus, etc.(public offices)		俸給・給料・賞与等(その他) Salary, Wages, Bonus, etc.(others)		人員 Number of taxpayers	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax
	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax			
	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen	千人 Thousand	百万円 Million yen	百万円 Million yen
平成11年分 1999	36,229,435	1,658,262	217,225,521	8,661,172	2,058	13,192,453	315,900
12 2000	35,891,451	1,545,888	216,171,511	8,630,302	1,990	12,498,417	294,155
13 2001	35,567,394	1,586,476	215,693,800	8,550,640	2,050	13,706,154	321,573
14 2002	34,416,428	1,532,096	206,125,727	8,171,429	2,475	15,890,803	380,695
15 2003	32,212,817	1,417,193	198,412,449	8,006,736	2,338	12,988,651	331,809
16 2004	30,860,552	1,388,970	198,106,914	8,428,234	2,360	12,918,859	337,706

(注) この表は、「(7)給与所得、退職所得の課税状況」の累年比較を示したものである。

Note: This table shows yearly composition of "(7) Statistics of taxation on employment income and retirement income , etc.".

## (9) 報酬・料金等の課税状況

Statistics of taxation on compensation/fee , etc.

区分 Type	人員 Number of taxpayers	支払金額 Amount of paid	源泉徴収税額 Amount of withholding income tax	
				千人 Thousand
Subject to Income Tax Law Sec.204 法第204条該当	原稿料、作曲料、放送謝金、講演料等の報酬又は料金 Manuscript fee and remuneration or fee for music composition, broadcasting, speech, etc.	5,037	1,076,121	113,049
	弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant , etc.	4,256	2,397,372	252,657
	診療報酬 Remuneration for medical treatment	124	2,090,321	183,078
	職業野球の選手、騎手、外交員等の報酬又は料金 Remuneration or fee of professional baseball player, Jockey, sales agent, etc.	2,027	2,266,743	126,695
	芸能等についての出演、演出等の報酬又は料金 Remuneration or fee for performance, direction in entertainment , etc.	544	329,499	34,142
	バー、キャバレーのホステス等の報酬又は料金 Remuneration or fee of hostess of bar or cabaret , etc.	82	343,150	21,811
	契約金・賞金 Contract money, and prize money	81	122,115	7,925
	小計 Subtotal	12,297	8,625,319	739,355
	法第203条の2該当分 (公的年金等) Subject to Income Tax Law Sec.203.2 (Public pension , etc)	43,915	42,916,322	269,106
	法第207条該当分 (生命保険契約等に基づく年金) Subject to Income Tax Law Sec.207 (Pension based on life insurance contract)	9,472	4,405,661	27,978
法第174条該当分 (馬主に支払われる競馬の賞金等) Subject to Income Tax Law Sec.174 (Prize of horse racing paid to horse owner , etc.)	15	52,881	3,330	
計 Total	65,698	56,000,184	1,039,768	
災害減免法により徴収猶予したもの Deferment of collection deferred by Disaster Exemption Act	-	-	-	

調査対象等：平成16年分の報酬・料金等の源泉所得税について、平成17年4月30日までに報酬・料金等の支払者から提供された「法定調書の合計表(報酬・料金・契約金及び賞金の支払調書)」等に基づいて作成した。

(注) この表の「人員」に関する部分は標本調査に基づく推計値である。

Subject of survey , etc.: This table with respect to withholding income tax on remuneration and fee for was made on the basis of "Information returns for total table (payment records of remuneration, fee, contract money and prize money) submitted by payers of remuneration, fee , etc. by April 30, 2005.

Note: Figures in the column "Number of taxpayers" of this table are estimates based on sample survey.

## (10) 非居住者等の課税状況

Statistics of taxation on non-residents, etc.

区 分 Type	人 員 Number of taxpayers	支 払 金 額 Amount of paid			源泉徴収税額 Amount of withholding income tax
		課税分 Taxables	非課税分又は 免 税 Non-taxables or exempted	総 額 Total amount	
	千人 Thousand	百万円 Million yen	百万円 Million yen	百万円 Million yen	百万円 Million yen
公 社 債 ・ 預 貯 金 の 利 子 等 Interest from bond and debenture or deposit, etc.	-	384,238	-	384,238	5,664
利益又は利息の配当、剰余金の分配、基金利息の分配、特定証券投資法人の投資口の配当等、公募・私募証券投資信託の収益の分配及び特定株式投資信託の収益の分配 Dividend of profit or interest, dividend of profit, dividend of basic interest, dividend of profit from investments of special securities investment firms, dividend of profit publicly or privately offered from specified stock investment trust	863	696,866	12,419	709,286	72,693
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	-	126,563	-	126,563	26,081
給 与 ・ 賞 与 等 Wages, bonus, etc.	106	139,995	76,871	216,866	19,199
退 職 所 得 Retirement income	3	12,734	408	13,141	2,026
役 務 の 報 酬 Remuneration for providing services	40	56,893	6,796	63,688	11,646
工業所有権その他の技術に関する権利等の使用料又はその譲渡による対価 Royalty or compensation for transfer of industrial rights or other rights for technology	13	1,062,686	302,579	1,365,265	98,349
著作権の使用料又はその譲渡による対価 Royalty or compensation for transfer of copyright	34	369,964	64,002	433,967	36,644
貸 付 金 の 利 子 Interest income from loan	28	91,659	130,012	221,671	10,639
不動産、採石権の貸付、租鉱権の設定又は航空機、船舶の貸付による所得 Income from rent of real estate or right of quarrying, mining lease, or lease of aircraft or ship	17	45,799	26,886	72,685	5,495
機 械 等 の 使 用 料 Real estate fee of machinery, etc.	1	3,225	1,747	4,972	399
土 地 等 の 譲 渡 に よ る 対 価 Compensation for transfer of land, etc.	1	354,494	-	354,494	26,423
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	15	30,843	6,785	37,628	5,493
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	5	1,766	-	1,766	32
賞 金 Prize money	0	702	78	780	127
合 計 Total	-	3,378,428	628,583	4,007,010	320,910

調査対象等：平成16年分の非居住者等の源泉所得税について、平成17年4月30日までに非居住者等の給与等の支払者から提出された「法定調書の合計表（非居住者等に支払われる給与等の支払調書）」及び平成16年2月から平成17年1月までに提出された「非居住者・外国法人の所得についての所得税徴収高計算書」等に基づいて作成した。

(注) この表の「人員」に関する部分は標本調査に基づく推計値である。

Subject of survey, etc.: This table with respect to withholding income tax for non-residents was made on the basis of "Information returns for total table (payment records of salary, etc. paid to non-residents) submitted by payers of salary, etc. of non-residents" by April 30, 2005, and "Accounting statement of collection of income tax on payment records of salary, etc. paid to non-residents" submitted between February 2004 and January 2005.

Note: Figures in the column "Number of taxpayers" of this table are estimates based on sample survey.

## (11) 都道府県別の課税状況

(単位：百万円)

Breakdown of statistics of taxation by prefectures

(In millions of yen)

国税局・ 都道府県 Regional Taxation Bureau / Prefecture	区分 Type	源泉徴収税額 Amount of withholding income tax								合計 Total
		利子所得等 Interest income, etc.	配当所得 Dividend income	上場株式等の譲 渡所得等 Capital gains of listed stocks, etc.	給与所得 Employment income	退職所得 Retirement income	報酬料金等 所得 Remuneration, Fee, etc.	非居住者等 所得 Income of non residents, etc.		
札幌 Sapporo	北海道 Hokkaido	23,083	12,411	1,091	299,458	7,624	18,111	646	362,424	
仙台 Sendai	青森 Aomori	507	1,147	188	56,261	1,663	4,203	102	64,073	
	岩手 Iwate	523	1,841	195	54,908	1,454	4,251	79	63,252	
	宮城 Miyagi	32,817	6,207	647	127,470	3,283	8,797	492	179,713	
	秋田 Akita	336	1,312	176	44,705	1,248	3,081	34	50,892	
	山形 Yamagata	437	3,219	217	51,500	1,054	3,346	95	59,868	
	福島 Fukushima	679	3,342	538	86,010	1,718	4,950	544	97,781	
	計 Total	35,300	17,067	1,961	420,854	10,422	28,629	1,346	515,578	
関東信越 Kanto Shinetsu	茨城 Ibaraki	1,271	3,970	1,052	142,349	2,758	8,104	1,256	160,761	
	栃木 Tochigi	928	2,495	874	111,066	2,249	6,345	463	124,421	
	群馬 Gunma	1,135	5,338	821	114,504	2,009	7,520	851	132,177	
	埼玉 Saitama	60,017	8,635	3,020	321,995	6,343	22,879	1,201	424,089	
	新潟 Niigata	1,109	4,466	817	117,714	2,689	6,687	301	133,784	
	長野 Nagano	58,792	5,682	962	122,613	2,697	7,771	878	199,395	
	計 Total	123,253	30,587	7,545	930,241	18,744	59,306	4,950	1,174,627	
東京 Tokyo	千葉 Chiba	3,525	9,950	3,132	261,944	5,146	19,469	3,157	306,323	
	東京 Tokyo	149,390	780,068	36,355	3,097,298	135,238	512,872	237,461	4,948,683	
	神奈川 Kanagawa	86,627	39,901	4,978	550,708	14,257	52,963	13,789	763,223	
	山梨 Yamanashi	441	1,246	262	45,434	982	3,146	302	51,812	
	計 Total	239,983	831,165	44,727	3,955,384	155,623	588,451	254,709	6,070,041	
金沢 Kanazawa	富山 Toyama	1,208	6,084	572	67,742	1,529	4,667	283	82,085	
	石川 Ishikawa	15,234	4,346	590	71,944	1,640	4,932	197	98,884	
	福井 Fukui	590	1,613	468	46,497	1,286	3,028	1,141	54,623	
	計 Total	17,033	12,043	1,630	186,183	4,455	12,627	1,621	235,592	
名古屋 Nagoya	岐阜 Gifu	1,286	4,523	933	114,551	2,947	8,556	400	133,197	
	静岡 Shizuoka	2,257	11,667	2,198	247,597	5,730	15,935	2,412	287,797	
	愛知 Aichi	80,999	48,620	6,847	665,999	12,763	41,495	8,155	864,877	
	三重 Mie	956	4,027	1,379	94,433	1,965	6,702	731	110,193	
	計 Total	85,497	68,838	11,357	1,122,580	23,405	72,688	11,699	1,396,064	
大阪 Osaka	滋賀 Shiga	777	3,070	516	62,957	2,224	4,490	818	74,853	
	京都 Kyoto	4,242	10,732	1,908	173,818	4,089	15,141	3,723	213,654	
	大阪 Osaka	108,186	89,835	8,763	940,508	62,049	112,225	24,695	1,346,261	
	兵庫 Hyogo	4,414	20,046	3,756	297,096	8,482	24,915	7,021	365,731	
	奈良 Nara	1,214	1,375	1,039	55,264	1,250	4,842	97	65,081	
	和歌山 Wakayama	587	1,877	702	44,298	1,338	3,870	122	52,794	
	計 Total	119,420	126,936	16,684	1,573,942	79,433	165,484	36,475	2,118,374	
広島 Hiroshima	鳥取 Tottori	273	640	232	26,408	816	1,634	64	30,068	
	島根 Shimane	337	1,323	186	32,516	860	2,027	102	37,351	
	岡山 Okayama	1,036	6,724	1,230	102,403	2,736	6,483	414	121,026	
	広島 Hiroshima	37,044	9,752	1,511	194,427	5,914	13,060	4,704	266,411	
	山口 Yamaguchi	763	3,274	657	71,807	1,655	4,757	472	83,384	
	計 Total	39,451	21,713	3,817	427,562	11,981	27,960	5,756	538,240	
高松 Takamatsu	徳島 Tokushima	19,001	2,129	480	38,813	1,125	2,367	86	64,001	
	香川 Kagawa	853	3,872	658	59,724	2,447	4,443	208	72,203	
	愛媛 Ehime	1,013	5,046	671	74,145	1,674	3,955	263	86,768	
	高知 Kochi	341	1,129	329	35,772	1,136	2,457	76	41,241	
	計 Total	21,208	12,176	2,138	208,454	6,382	13,222	632	264,213	
福岡 Fukuoka	福岡 Fukuoka	50,874	20,426	2,739	288,416	7,847	25,392	1,576	397,270	
	佐賀 Saga	290	1,761	202	33,110	863	3,105	33	39,364	
	長崎 Nagasaki	1,235	2,337	353	59,953	1,588	4,404	181	70,050	
	計 Total	52,399	24,524	3,294	381,478	10,298	32,901	1,790	506,684	
熊本 Kumamoto	熊本 Kumamoto	881	2,659	431	86,263	2,315	5,604	303	98,456	
	大分 Oita	379	2,239	407	52,092	1,851	3,501	258	60,727	
	宮崎 Miyazaki	254	1,154	214	50,139	1,389	3,465	289	56,904	
	鹿児島 Kagoshima	803	1,862	314	74,445	2,063	4,410	153	84,050	
	計 Total	2,317	7,914	1,365	262,940	7,618	16,980	1,003	300,137	
沖縄 Okinawa	沖縄 Okinawa	2,259	1,828	147	48,129	1,722	3,409	284	57,779	
全国計 Grandtotal		761,205	1,167,203	95,756	9,817,204	337,706	1,039,768	320,910	13,539,752	

(注) この表は、「(1)課税状況」を都道府県別に示したものである。

Note: This table shows " (1) Statistics of taxation" by prefectures.