

### 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12年分 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
17 2005	615,073	2,406,981	254,672	10,132,835	294,970	1,315,150	291,262	15,310,944

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税務署長が行った納税告知に係る税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 amount of tax based on the notification of tax payment which the District Director of the Tax Office made is shown.

## (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	406	676	14,308	173	1,127	1,352	18,041	
重加算税 Additional tax for fraud case	32	0	1,422	5	189	226	1,875	
合計 Total	438	676	15,729	178	1,317	1,578	19,916	

調査対象等：平成17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 2005.

## (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						非居住者等所得 Income of non residents, etc.
	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.		
平成12年分 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	
17 2005	40,448	129,045	5,279	3,859,683	3,082,798	24,275	
国税局別 内訳 By Regional Taxation Bureau	札幌 Sapporo	1,643	5,357	133	167,489	115,831	264
	仙台 Sendai	3,436	7,445	268	236,944	172,337	523
	関東信越 Kanto Shinetsu	4,920	13,707	379	513,984	401,243	1,388
	東京 Tokyo	7,859	38,318	1,526	1,050,764	873,753	14,211
	金沢 Kanazawa	1,789	3,671	314	100,175	88,595	377
	名古屋 Nagoya	5,464	17,456	704	511,144	399,349	2,159
	大阪 Osaka	5,985	21,232	1,242	583,123	488,113	3,426
	広島 Hiroshima	3,056	7,476	351	210,644	181,383	690
	高松 Takamatsu	1,962	3,137	206	118,450	87,254	296
	福岡 Fukuoka	2,061	6,312	98	189,137	137,933	512
	熊本 Kumamoto	1,898	4,201	46	156,404	120,034	281
沖縄 Okinawa	375	733	12	21,425	16,973	148	
合計 Total	40,448	129,045	5,279	3,859,683	3,082,798	24,275	

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	416,835	62,525	111,060
社 債 Corporate bond	451,509	67,726	104,185
預貯金 Deposit	郵便貯金 Postal savings	2,304,558	388,516
	銀行預金 Bank deposit	429,715	24,311
	銀行以外の金融機関の預金 Deposit interest in a financial institution other than bank	123,497	17,673
	勤務先預金の利子 Deposit interest in a work place	72,857	257
	合同運用信託の収益の分配 Profit dividend of joint trust	13,059	4,032
公社債運用信託の収益の分配 Profit dividend of bond investment trust	139,050	297	
小 計 Subtotal	3,951,082	592,662	650,331
定期積金の給付補てん金等 Compensation money for benefits of periodical deposit, etc.	46,968	7,045	-
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.	87,711	15,098	10,198
割引債の償還差益 Profit from redemption of discount bond	1,484	267	-
計 Total	4,087,246	615,073	660,529

調査対象等：この表は、平成17年2月から平成18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	12,625,323 百万円 Million yen	2,152,308 百万円 Million yen	1,542,604 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	529,548	65,903	541,398
計 Total	13,154,871	2,218,211	2,084,001

調査対象等：この表は、配当等の支払者から平成18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17年2月から平成18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		
9,248,731	9,776,627	62,525	公 債	Public bond
2,468,972	3,024,667	67,726	社 債	Corporate bond
8,357	2,701,431	345,684	郵 便 貯 金	Postal savings
186,680	640,706	64,457	銀 行 預 金	Bank deposit
195,721	336,892	18,525	銀行以外の金融機関の預金利子	Deposit interest in a financial institution other than bank
-	73,114	10,929	勤 務 先 預 金 の 利 子	Deposit interest in a work place
7,613	24,704	1,959	合同運用信託の収益の分配	Profit dividend of joint trust
21,679	161,026	20,858	公社債運用信託の収益の分配	Profit dividend of bon investment trust
12,137,753	16,739,165	592,662	小 計	Subtotal
20,504	67,473	7,045	定期積金の給付補てん金等	Compensation money for benefits of periodical deposit, etc.
-	97,909	15,098	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.
-	1,484	267	割 引 債 の 償 還 差 益	Profit from redemption of discount bond
12,158,257	16,906,032	615,073	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 2005 and January of 2006.

- 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.

特例税率適用分 Application of specific tax rate		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		
1,181,826	87,732	15,349,753	2,240,040	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
1,510,291	101,037	2,581,237	166,941	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
2,692,117	188,770	17,930,989	2,406,981	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, 2006 and "Accounting statement of amount of tax collected for interest income, etc." submitted between February of 2005 and January of 2006 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	3,608,579	254,672

調査対象等：平成17年2月から平成18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 2005 and January 2006 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
	8,653	30,232,375	1,354,674	62,896	205,322,717	8,725,080	71,549	235,555,092	10,079,754
		81,981	2,123		2,918,373	50,958		3,000,354	53,081
		30,314,356	1,356,797		208,241,090	8,776,038		238,555,446	10,132,835
退職所得 Retirement income	223	2,870,388	56,974	2,048	8,205,632	237,996	2,271	11,076,021	294,970
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	人 Person		千円 Thousand yen
	1	—	0	42	—	7	43	—	8

調査対象等：1 平成17年分の給与所得、退職所得の源泉所得税について、平成18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17年2月から平成18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、官公庁には、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。）が含まれている。

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、①利子等の支払調書、②配当、剰余金の分配及び基金利息の支払調書、③報酬・料金・契約金及び賞金の支払調書、④給与所得の源泉徴収票、⑤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

Subject of survey , etc.: 1 This table with respect to withholding income tax on employment income and retirement income for 2005 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, 2006, and "Accounting statement of collection of income tax on employment income and retirement income" submitted between February 2004 and January 2006.

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 ① payment record for interest , etc., ② payment record for payment of dividend or surplus and basic interest, ③ payment record for remuneration, fee, contract money, prize money ④ record of withholding for employment income, ⑤ 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.

## (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12年分 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
17 2005	30,314,356	1,356,797	208,241,090	8,776,038	2,271	11,076,021	294,970

(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.	5,201	1,088,643	115,929
	弁護士、税理士等の報酬又は料金 Remuneration or fee of lawyer, Certified Public Tax Accountant , etc.	4,149	2,479,073	260,336
	診療報酬 Remuneration for medical treatment	124	2,085,352	182,657
	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.	2,145	2,315,471	130,382
	芸能等についての出演、演出等の報酬又は料金 entertainment , etc.	535	308,523	33,018
	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.	241	355,976	22,832
	契約金・賞金 Contract money, and prize money	80	118,191	7,853
	小計 Subtotal	12,474	8,751,230	753,007
	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)	40,703	38,473,881	528,126
	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)	5,449	2,625,517	31,386
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.)	14	44,027	2,632	
計 Total	58,640	49,894,655	1,315,150	
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17年分の報酬・料金等の源泉所得税について、平成18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, 2006,

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 分 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.	-	444,890	-	444,890	5,293
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	-	1,448,173	-	1,448,173	91,833
匿名組合契約に基づく利益の分配 Dividend of profit based on anonymous association contract	-	144,455	-	144,455	26,271
給 与 ・ 賞 与 等 Wages, bonus, etc.	100	129,655	77,387	207,042	20,085
退 職 所 得 Retirement income	2	11,048	328	11,375	1,629
役 務 の 報 酬 Remuneration for providing services	51	91,816	7,795	99,610	13,151
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	12	649,919	831,336	1,481,255	65,311
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	33	202,531	192,022	394,553	19,765
貸 付 金 の 利 子 Interest income from loan	16	140,982	123,226	264,209	17,996
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	16	54,071	15,168	69,239	5,657
機 械 等 の 使 用 料 Real estate fee of machinery, etc.	1	3,784	1,489	5,273	493
土 地 等 の 譲 渡 に よ る 対 価 Compensation for transfer of land, etc.	3	174,314	-	174,314	17,282
人 的 役 務 提 供 事 業 の 対 価 Compensation for providing personal service	11	43,215	13,003	56,218	6,267
生 命 保 険 契 約 等 に 基 づ く 年 金 Pension based on life insurance contract	2	2,006	-	2,006	70
賞 金 Prize money	-	961	19	980	157
合 計 Total	-	3,541,820	1,261,773	4,803,593	291,262

調査対象等：平成17年分の非居住者等の源泉所得税について、平成18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17年2月から平成18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, 2006, and "Accounting statement of collection of income tax on payment records of salary, etc. paid to non-residents" submitted between February 2005 and January 2006.

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		16,012	15,922	2,763	301,956	6,873	18,993	426	362,946
仙台 Sendai	青森 Aomori		513	1,860	456	55,627	1,505	4,407	85	64,453
	岩手 Iwate		425	1,571	545	54,142	1,414	4,424	54	62,574
	宮城 Miyagi		20,487	8,970	1,542	128,151	3,901	9,461	574	173,086
	秋田 Akita		270	2,268	381	45,039	1,206	3,174	39	52,376
	山形 Yamagata		373	3,254	689	51,739	865	3,692	81	60,693
	福島 Fukushima		727	2,729	1,193	87,825	1,737	5,209	327	99,748
	計 Total		22,795	20,653	4,805	422,522	10,628	30,367	1,161	512,931
関東信越 Kanto Shinetsu	茨城 Ibaraki		1,348	4,341	2,949	146,673	3,043	8,434	2,069	168,855
	栃木 Tochigi		822	5,357	2,199	115,199	2,001	6,727	412	132,717
	群馬 Gunma		1,115	4,812	2,007	117,193	2,048	7,593	674	135,442
	埼玉 Saitama		42,079	17,590	7,229	330,510	5,766	23,471	1,441	428,085
	新潟 Niigata		1,151	5,293	2,298	120,294	2,336	7,246	313	138,932
	長野 Nagano		14,211	6,058	2,169	124,464	2,433	7,967	615	157,919
	計 Total		60,727	43,451	18,852	954,333	17,626	61,438	5,524	1,161,950
東京 Tokyo	千葉 Chiba		3,744	11,509	7,840	268,859	5,483	19,802	2,199	319,435
	東京 Tokyo		185,610	1,867,790	104,160	3,239,749	122,136	762,312	218,209	6,499,967
	神奈川 Kanagawa		82,549	37,163	11,771	568,532	13,989	54,789	10,895	779,687
	山梨 Yamanashi		323	1,907	1,019	46,776	928	3,348	629	54,930
	計 Total		272,226	1,918,369	124,791	4,123,916	142,535	840,252	231,930	7,654,019
金沢 Kanazawa	富山 Toyama		1,330	5,839	1,620	69,226	1,608	4,900	272	84,796
	石川 Ishikawa		9,732	5,259	1,693	72,825	1,571	5,097	202	96,379
	福井 Fukui		597	2,552	1,097	47,752	1,082	3,235	393	56,708
	計 Total		11,659	13,650	4,411	189,802	4,261	13,232	868	237,882
名古屋 Nagoya	岐阜 Gifu		1,473	4,345	2,545	118,544	2,456	9,163	355	138,881
	静岡 Shizuoka		2,187	12,504	5,434	254,606	4,910	16,314	2,389	298,344
	愛知 Aichi		51,982	73,221	16,620	694,788	13,220	43,212	11,806	904,848
	三重 Mie		1,017	4,622	3,358	98,370	1,767	7,043	569	116,745
	計 Total		56,659	94,691	27,956	1,166,308	22,352	75,733	15,119	1,458,818
大阪 Osaka	滋賀 Shiga		755	3,314	1,217	64,183	1,368	4,722	491	76,051
	京都 Kyoto		4,925	13,554	4,537	178,573	4,361	15,808	3,597	225,355
	大阪 Osaka		81,968	180,763	24,644	966,447	39,909	120,448	25,449	1,439,629
	兵庫 Hyogo		5,009	18,783	10,948	308,106	6,941	26,662	45	376,494
	奈良 Nara		1,240	1,303	2,596	56,392	1,443	4,993	112	68,080
	和歌山 Wakayama		622	1,416	1,811	44,417	1,256	4,005	103	53,629
	計 Total		94,519	219,134	45,753	1,618,118	55,278	176,639	29,796	2,239,238
広島 Hiroshima	鳥取 Tottori		258	624	633	25,883	669	1,788	56	29,912
	島根 Shimane		426	1,392	413	31,801	885	2,162	66	37,145
	岡山 Okayama		1,086	5,973	2,975	106,388	2,295	6,899	480	126,097
	広島 Hiroshima		23,831	13,976	4,085	199,024	4,686	12,981	1,330	259,912
	山口 Yamaguchi		844	4,123	1,876	74,089	1,722	5,091	548	88,292
	計 Total		26,445	26,088	9,982	437,184	10,257	28,921	2,480	541,358
高松 Takamatsu	徳島 Tokushima		12,576	2,311	1,362	39,111	1,107	2,678	84	59,229
	香川 Kagawa		697	5,293	1,630	60,477	1,927	4,355	171	74,551
	愛媛 Ehime		1,025	5,407	1,678	76,377	1,821	4,216	300	90,823
	高知 Kochi		312	1,137	623	35,335	837	2,564	49	40,856
	計 Total		14,611	14,149	5,292	211,300	5,692	13,813	603	265,459
福岡 Fukuoka	福岡 Fukuoka		33,695	23,683	5,656	295,010	8,141	26,215	1,904	394,304
	佐賀 Saga		341	2,468	364	33,992	707	3,213	61	41,146
	長崎 Nagasaki		984	1,684	724	60,266	1,604	4,726	256	70,244
	計 Total		35,020	27,835	6,744	389,268	10,452	34,155	2,221	505,695
熊本 Kumamoto	熊本 Kumamoto		919	4,607	1,063	88,273	3,011	5,829	302	104,004
	大分 Oita		722	2,576	696	53,430	1,448	3,645	202	62,718
	宮崎 Miyazaki		292	1,231	468	52,225	1,062	3,602	220	59,100
	鹿児島 Kagoshima		597	2,122	630	75,478	1,880	4,731	144	85,582
	計 Total		2,529	10,536	2,858	269,406	7,401	17,807	868	311,405
沖縄 Okinawa	沖縄 Okinawa		1,871	2,503	466	48,721	1,614	3,802	267	59,243
全国計 Grandtotal			615,073	2,406,981	254,672	10,132,835	294,970	1,315,150	291,262	15,310,944

(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.