9 たばこ税及びたばこ特別税 Tobacco Tax and Special Tobacco Surtax

(1) 課税状況

Statistics of taxation

| Statistics of taxati | OII | | | | |
|-----------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| 区 | 分 | 国 利 National T | | 税 関 Custom | |
| | Гуре | 課税標準数量 Quantity as tax base | 税 額 Amount of tax | 課税標準数量 Quantity as tax base | 税 額 Amount of tax |
| 平成 12 年 月 13 14 15 16 17 | FY2000 2001 2002 2003 2004 2005 | 千本 Thousand 245, 304, 356 239, 304, 750 230, 533, 720 220, 904, 931 220, 593, 124 193, 385, 464 | 百万円 Million yen 859, 575 838, 670 807, 763 828, 931 862, 207 755, 281 | 千本 Thousand 81, 552, 813 82, 703, 293 83, 683, 326 80, 014, 928 73, 971, 714 96, 588, 795 | 百万円 Million yen 288, 485 292, 570 295, 970 306, 008 291, 975 381, 215 |
| 紙巻たばこ | Cigarette | 193, 384, 582 | 755, 277 | 96, 375, 944 | 380, 371 |
| パイプたばこ | Pipe smoking tobacco | - | - | 51, 496 | 204 |
| 葉巻たばこ | Cigar | 10 | 0 | 154, 775 | 614 |
| 刻みたばこ | Shredded tobacco | 875 | 3 | 51 | 0 |
| かみ用の製造たばこ | Manufactured chewing tobacco | - | - | 6, 379 | 26 |
| かぎ用の製造たばこ | Manufactured sniffing tobacco | - | - | 150 | 1 |
| 計 | Total | 193, 385, 464 | 755, 281 | 96, 588, 795 | 381, 215 |
| 手持品課税額 | Amount of tax for goods in stock | | - | | - |
| 合計税額 | Total amount of tax | | 755, 281 | | 381, 215 |
| 控除税額 | Amount of tax deducted | | 3, 004 | | 0 |
| 差引税額 | Amount of tax after deduction | | 752, 277 | | 381, 215 |
| Additio Additio Additio | For understatement | | _ | | _ |
| Madditional tax | For failure to file | | - 人 Person | | - 人 Person |
| 課税人員 | Number of taxed taxpayers | _ | 615 百万円 Million yen | _ | 57, 183 百万円 Million yen |
| 還付金額 | Amount of refund | _ | 973 | _ | 2, 308 |
| 納期限延長税額 | Amount of tax subject to postponement of due date for tax payment | _ | _ | _ | 35, 686 |

調査期間等:平成17年4月1日から平成18年3月31日までの間の申告又は処理による課税事績である。

 $Period\ covered\ by\ survey\ :\ This\ table\ shows\ the\ status\ of\ taxation\ based\ on\ returns\ filed\ or\ cases\ processed\ between\ April\ 1,\ 2005\ and\ March\ 31,\ 2006.$

(2)免除状况

Statistics of exemption

(単位:百万本) (In million pieces)

| 区, | 分 Гуре | 未納税 Non-taxable transference | 輸 出 免 税 Export exemption | その他 Others | 合 計 Total |
|-----------|-------------------------------|---------------------------------|-----------------------------|---------------|--------------|
| 紙巻たばこ | Cigarette | | | | |
| 本則税率 | Regular tax rate | 223, 210 | 21, 979 | 9 | 245, 198 |
| ~ 暫定税率 | Temporary tax rate | 3, 848 | 5 | - | 3, 853 |
| 小計 | Subtotal | 227, 058 | 21, 984 | 9 | 249, 051 |
| パイプたばこ | Pipe smoking tobacco | 0 | - | - | o |
| 葉巻たばこ | Cigar | 0 | _ | - | 0 |
| 刻みたばこ | Shredded tobacco | 1 | _ | - | 1 |
| かみ用の製造たばこ | Manufactured chewing tobacco | - | _ | - | _ |
| かぎ用の製造たばこ | Manufactured sniffing tobacco | _ | _ | - | - |
| 合 計 | Total | 227, 060 | 21, 984 | 9 | 249, 052 |
| | | 人 | 人 | 人 | 人 |
| 人員 | Number of taxpayers | Persons | Persons | Persons | Persons |
| | | 1, 031 | 1, 322 | 62 | 2, 415 |

資料:消費税室調 調査期間等:平成17年4月1日から平成18年3月31日までの間に免除の申請又は処理をしたものである。

(注)税関分は含まない。

Source: Consumption Tax Office

Period covered by survey: This table shows the statistics of applications for exemption filed or cases processed between April 1, 2005 and March 31, 2006. Note: Figures for customhouse are not included.

(3)製造場数

(単位:場) (In site)

Number of manufacturing factories

| | Nun | mer | of manufacturing fac | tories | (III SIDE, | _ |
|-------------------------|-----|-----------|----------------------|--------------------------------------------------|----------------------------|---|
| | | | 区 Ty | 分 pe | 場 数 Number of factories | |
| Manuf | 製 | | 製造たばこ製造場 | Manufacturing factories for manufactured tobacco | 22 | 2 |
| acturin | 造 | \langle | 原料事務所 | Regional leaf tabacco procuring office | 11 | l |
| Manufacturing factories | 場 | | その他 | Others | 38 | 5 |
| | | 沒 | 上定製造場 | Statutory manufacturing factories | 291 | l |
| | | 合 | 計 | Total | 359 |) |

10 揮発油税及び地方道路税

Gasoline Tax and Local Road Tax

(1) 課税状況

Statistics of taxation

| | | | | | X | | 分 | 数 | 量 | 税 | 額 |
|-----|------------|--------|-----|---|-----|----|-------------------------------------------------------------------|---|--------------|---|----------------------|
| | | | | | | Ту | * * | | lume | | nt of tax |
| | | | | | | - | • | | k1 | | 百万円 |
| | | | | | | | | | | | Million yen |
| | 平 | 成 | 12 | 年 | 度 | | FY2000 | | 57, 134, 280 | | 3, 069, 605 |
| | | | 13 | | | | 2001 | | 57, 858, 434 | | 3, 108, 449 |
| | | | 14 | | | | 2002 | | 58, 333, 646 | | 3, 133, 948 |
| | | | 15 | | | | 2003 | | 59, 011, 090 | | 3, 170, 312 |
| | | | 16 | | | | 2004 | | 59, 847, 381 | | 3, 215, 296 |
| | | | 17 | | | | 2005 | | 59, 903, 049 | | 3, 218, 179 |
| 移 | | 出 | | 数 | | 量 | Amount of shipment | | 60, 721, 409 | | _ |
| 欠 | 減 | 控 | | 除 | 数 | 量 | Amount of deduction for loss of reduction | | 819, 732 | | _ |
| 場 | 内 | 消 | i i | 費 | 数 | 量 | Amount consumed in sites | | 1, 353 | | _ |
| 用 | 途 : | 外值 | 吏 月 | 等 | 数 | 量 | Amount used for unintended use | | 19 | | _ |
| | | | 計 | | | | Total | | 59, 903, 049 | | 3, 218, 179 |
| 控 | | 除 | | 税 | | 額 | Amount of deduct tax | | _ | | 405 |
| 差 | | | 릿 | | | 計 | Total after deduction | | _ | | 3, 217, 774 |
| tax | Additional | 加 算 | ſ | 過 | 少 申 | 告 | For understatement | | _ | | 3 |
| | iona | 税 | | 無 | 申 | 告 | For failure to file | | _ | | 17 |
| | | 合 | _ | 計 | | | Total | | _ | | 3, 217, 793 |
| 課 | | 税 | | 人 | | 員 | Number of taxable taxpayers | | | | 人 Person 1,634 |
| | | | | | | | | | | | 百万円 Million yen |
| 還 | | 付 | | 金 | | 額 | Amount of refund | | | | 0 |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | | | 489, 576 |

調査期間等:平成17年4月1目から平成18年3月31日までの間の申告又は処理による課税事績である。

(注) 税関分は含まない。

Period covered by survey: This table shows the status of taxation based on returns filed or cases processed between April 1, 2005 and March 31, 2006. Note: Figures for customhouse are not included.

(2) 税関分の課税状況

Statistics of taxation for customhouse

| | | | | | 区 | Ту | 分 pe | 数 Volu | 量ume | | 税 Amount o | 額 of tax |
|-----|------------|--------|--------|---|-----|----|-------------------------------------------------------------------|-----------|------|-----------|---------------|--------------------------------------------|
| | | | | | | | | | | <i>k1</i> | | 百万円 Million yen |
| 引 | | 取 | | 数 | | 量 | Amount of receiving | | 23 | , 549 | | — |
| 欠 | 減 | 控 | 阴 | È | 数 | 量 | Amount of deduction for loss of reduction | | | 303 | | _ |
| 場 | 内 | 消 | 費 | ŧ | 数 | 量 | Amount consumed in sites | | | - | | _ |
| 用 | 途外 | | 用 | 等 | 数 | 量 | Amount used for unintended use | | | - | | _ |
| | | į | Ħ | | | | Total | | 23 | , 246 | | 1, 255 |
| 控 | | 除 | | 税 | | 額 | Amoount of deduct tax | | | _ | | 0 |
| 差 | | Ī | 31_ | | | 計 | Total after deduction | | | _ | | 1, 255 |
| tax | Additional | 川 | \int | 過 | 少 申 | 告 | Defidient returns | | | _ | | 0 |
| | ional | 章 兑 | | 無 | 申 | 告 | No returen or returen after due dat | | | _ | | - |
| | 1 | 合 | | 計 | | | Total | | | _ | | 1, 256 |
| 課 | : | 税 | | 人 | | 員 | Number of taxpayers | | | | | 人 Person 1,169 百万円 Million yen |
| 還 | | 付 | | 金 | | 額 | Amount of retund | | | | | - |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | | | | 17 |

調査期間等:平成17年4月1日から平成18年3月31日までの間の申告又は処理による課税事績である。

Period covered by survey : This table shows the status of taxation based on returns filed or cases processed between April 1, 2005 and March 31, 2006.

(3) 免除状況

Statistics of exemption

| | | 課 税 外 数 | 量 等 |
|------------------------------------------------------------------------------------------------------|-------------------------------------|-------------------|---------------|
| | 区 分 | Non-taxable volun | |
| | Type | 件数 | 数量 |
| | | Number of cases | Volume |
| | | 件 | <i>k1</i> |
| | | Case | |
| 未 納 税 移 出 | Non-taxable transference | 1, 485 | 56, 054, 220 |
| 輸 出 免 税 | Export exemption | 92 | 123, 231 |
| 灯 油 免 税 | Exemption for kerosene | 725 | 36, 119, 918 |
| 航空機燃料用 | For aviation fuel | 1, 069 | 647, 537 |
| petroc in in in in in in in i | For gas | 20 | 10, 465 |
| ア Rev H Rev H で 用 ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ ・ | For others | 1, 143 | 73, 641, 901 |
| 発 電 等 用 | For electric power generation, etc. | 35 | 2, 411 |
| ゴ ム 用 | For rubber | 342 | 19, 695 |
| 塗 料 用 | For paint | 1, 279 | 63, 676 |
| ノルマルパラフィン用 | For normal paraffin | 0 | 0 |
| 印刷用インキ用 | For printing ink | 392 | 5, 901 |
| 接 着 剤 用 | For adhesive agent | 175 | 5, 243 |
| 洗浄用又は離型用 | For cleansing or for mold release | 477 | 25, 021 |
| 駐 留 軍 用 | For stationary trrops | 61 | 5, 018 |
| 外 国 公 館 等 用 | For foreign government offices | 462 | 1, 792 |
| そ の 他 | Others | 41 | 66 |
| 合 計 | Total | 7, 766 | 166, 722, 464 |

資料:消費税室調 調査期間等:平成17年4月1日から平成18年3月31日までの間に免税の申請又は処理したものである。

(注) 税関分は含まない。

Source: Consumption Tax Office

Period covered by survey: This table shows the status of applications for exemption filed or cases processed between April 1, 2005 and March 31,

Note: Figures for customhouse are not included.

(4) 関係場数 Number of related factories, etc.

(単位:場) (In site)

| Number of related factories, etc. | | (In site) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|-----------------|
| 区 | 分 | 場数 |
| | Type | Number of sites |
| 平 成 12 年 度 | FY2000 | 5. 786 |
| 13 | 2001 | 5, 734 |
| 14 | 2002 | 5, 870 |
| 15 | 2003 | 6, 000 |
| 16 | 2004 | 6, 053 |
| 17 | 2005 | 6, 216 |
| fa Ma thu 「製油所 | Oil refineries | 49 |
| factories Amanufac Amanufac Example 1 Amanufac Ama | Natural volatile oil refineries | 13 |
| s ac | Waste oil recycling facilities | 22 |
| tactoricis 製油所 天然揮発油製造場 廃油再生工場 その他 | Others | 325 |
| テ (ガス丁提 | Gas plant | 7 |
| plants Petrocker 化場 特定石油化学製品製造場 その他 | Manufacturing plants of specified petrochemicals | 190 |
| mi 学 その他 | Others | 66 |
| 未 納 税 蔵 置 場 | Non-taxable warehousing sites | 214 |
| 特定石油化学製品蔵置場 | Warehousing site of specified petrochemicals | 475 |
| 免 (航空用揮 | For aviation fuel | 963 |
| g F 税 発電等用揮 | For electric power generation, etc. | 7 |
| iii | For rubber | 218 |
| Recompt gasoline A を記載 | For paint | 100 |
| [se till] ノルマルハ゜ラフィン用揮 | For normal paraffin | 3 |
| | For printing ink | 72 |
| 15 15/11/13/1- | For adhesive agent | 41 |
| 場 人洗浄用又は離型用揮 | For cleansing or for mold release | 102 |
| 特定石油化学製品使用場 | Facilities using specified petrochemicals | 3, 037 |
| 駐留軍等用免税使用場指定店舗 | Designated shops as sites providing non-taxables for stationary trrops | 8 |
| 外国公館等用指定給油所 | Designated filling stations as sites for foreign government offices | 304 |
| 合 計 | Total | 6, 216 |

調査時点:平成18年3月31日

Time of survey: March 31, 2006

(5) 国税局別の課税状況

Statistics of taxation by Regional Taxation Bureau

| | | negional Taxatio | II Durcuu | | | | |
|---------------------------------------|-------------------------------|--------------------------------------------------------|--------------------------------------------------|--------------|--------------------|-------------------|------------------------------|
| 区分 Type | | 数 Volu | 量 ime | | 税額 | 免除数量 Volume of | 関係場数 Number of related |
| 国税局 Regional Taxation Bureau | 移出数量 Volume of shipment | 欠減控除数量 Volume of deduction for loss of reduction | 場 内 消費数量等 Volume consumed in sites,etc. | 計 Total | Amount of tax | Exemption | related factories,etc. |
| | <i>k1</i> | <i>k1</i> | <i>k1</i> | <i>k1</i> | 百万円 Million yen | k1 | 場 Site |
| 札 幌 Sapporo | 2, 800, 318 | 37, 803 | 27 | 2, 762, 541 | 148, 625 | 7, 871, 670 | 268 |
| 仙 台 Sendai | 3, 735, 158 | 50, 424 | _ | 3, 684, 734 | 198, 239 | 2, 754, 118 | 389 |
| 関東信越 Kanto Shinetsu | 2, 402, 736 | 32, 437 | 15 | 2, 370, 314 | 127, 523 | 11, 659, 193 | 1, 039 |
| 東 京 Tokyo | 19, 990, 423 | 269, 871 | 280 | 19, 720, 834 | 1, 060, 981 | 65, 292, 849 | 1, 055 |
| 金 沢 Kanazawa | 606, 634 | 8, 190 | 1 | 598, 445 | 32, 196 | 833, 143 | 202 |
| 名古屋 Nagoya | 8, 918, 738 | 120, 400 | 53 | 8, 798, 390 | 473, 353 | 16, 328, 143 | 967 |
| 大 阪 Osaka | 8, 448, 218 | 114, 049 | 138 | 8, 334, 307 | 448, 385 | 12, 310, 041 | 1, 198 |
| 広島 Hiroshima | 8, 863, 458 | 119, 656 | 853 | 8, 744, 656 | 470, 420 | 32, 570, 728 | 429 |
| 高 松 Takamatsu | 2, 828, 461 | 38, 184 | _ | 2, 790, 277 | 150, 117 | 6, 147, 800 | 131 |
| 福 岡 Fukuoka | 156 | 2 | _ | 154 | 8 | 96, 672 | 356 |
| 熊 本 Kumamoto | 1, 450, 592 | 19, 583 | 5 | 1, 431, 014 | 76, 988 | 10, 206, 143 | 162 |
| 沖 縄 Okinawa | 676, 517 | 9, 133 | _ | 667, 383 | 31, 344 | 651, 964 | 20 |
| 全国計 Japan | 60, 721, 409 | 819, 732 | 1, 372 | 59, 903, 049 | 3, 218, 179 | 166, 722, 464 | 6, 216 |

(注) この表は、「(1)課税状況」、「(3)免除状況」、「(4)関係場数」を国税局別に示したものである。

Note: This table shows "(1) Statistics of taxation", "(3) Statistics of Exemption", and "(4) Number of related sites" by Regional Taxation Bureaus.

11 航空機燃料税

Aviation Fuel Tax

(1) 課税状況

Statistics of taxation

| 区分 | | 数量 | 税額 |
|-----------------------------------------------------|-----------------------------------------|-------------|--------------------|
| Туре | | Volume | Amount of tax |
| | | k1 | 百万円 Million yen |
| 平 成 12 年 度 | FY2000 | 5, 116, 195 | 119, 880 |
| 13 | 2001 | 5, 165, 945 | 121, 104 |
| 14 | 2002 | 5, 203, 664 | |
| 15 | 2003 | 5, 272, 725 | 123, 322 |
| 16 | 2004 | 5, 135, 731 | 119, 737 |
| 17 | 2005 | 5, 188, 636 | 120, 476 |
| 積込数量及び税額 | Volume of loaded fuel and amount of tax | 5, 188, 636 | 120, 476 |
| うち軽減税率 / 沖縄路線航空機に係る軽減 | For air route to Okinawa | 950, 978 | 12, 363 |
| The part subject to reduced tax rate 特定離島路線航空機に係る軽減 | For air routes to solitary islands | 317, 838 | 6, 198 |
| 控 除 税 額 | Amount of deduct tax | - | 15, 975 |
| うち軽減税率 / 沖縄路線航空機に係る軽減 | For air route to Okinawa | | 3, 514 |
| The part subject to reduced tax rate 特定離島路線航空機に係る軽減 | For air routes to solitary islands | | 3, 197 |
| 差引計 | Total after deduction | - | 104, 500 |
| Addi 質 由 生 | For understatement | _ | 0 |
| 過少甲告 無申告 無申告 税 | For failure to file | _ | 1 |
| ona 税 重 | For fraud case | - | - |
| <u> </u> | Total | | 104, 501 |

調査期間等:平成17年4月1日から平成18年3月31日までの間の申告又は処理による課税事績である。 内書は軽減税率適用分を示す。

Period covered by survey : This table shows the status of taxation based on returns filed or cases processed between April 1, 2005 and March 31, 2006.

(2) 関係場数

Number of related sites

(単位:場) (In site)

| | | | 区 分 | | 納 | 税 | 地 | 数 |
|-------|---|-------|-----------|-------------------------------------------|-----------|----------|------|--------|
| | | | Type | Nu | mber of t | axable s | ites | |
| | 朱 | 宇 例 承 | 3 認に係るもの | Sites approved for special treatment | | | | 624 |
| Off. | そ | | | Related to regular transportation service | | | | 129 |
| thers | 他 | | その他のもの | Others | | | | 1, 170 |
| | | | <u></u> 計 | Total | | | | 1, 923 |

12 石油ガス税 Liquefied Petroleum Gas Tax

(1) 課税状況

Statistics of taxation

| | | | | 区 | | 分 | 重 | 量 | 税 | 額 |
|-------------------|-------------------|-----|---|---|------|-------------------------------------------------------------------|----|----------|------|-------------|
| | | | | | Туре | e | We | ight | Amou | nt of tax |
| | | | | | | | | t | | 百万円 |
| | 平 成 | 12 | 年 | 度 | | FY2000 | 1 | 622 022 | | Million yen |
| | 平 成 | | # | 渂 | | | | 623, 022 | | 28, 389 |
| | | 13 | | | | 2001 | | 595, 152 | | 27, 893 |
| | | 14 | | | | 2002 | | 609, 703 | | 28, 170 |
| | | 15 | | | | 2003 | | 628, 102 | | 28, 491 |
| | | 16 | | | | 2004 | | 641, 600 | | 28, 729 |
| -1. | | 17 | _ | | | 2005 | | 626, 402 | | 28, 462 |
| 移 | 出 | | 重 | | 量 | Amount of shipment | 1, | 626, 402 | | 28, 462 |
| 控 | 除 | | 税 | | 額 | Amount of deduct tax | | | | 37 |
| 差 | | 引 | | | 計 | Total after deduction | | | | 28, 423 |
| Add | 加 算 | ∫ 過 | 少 | 申 | 告 | For understatement | | | | 0 |
| Additional tax | 异 税 | し無 | | 申 | 告 | For failure to file | | | | 4 |
| | 合 | | | 計 | | Total | 1, | 626, 402 | | 28, 427 |
| | | | | | | | | | | 人 |
| 課 | 税 | | 人 | | 員 | Number of taxpayers | | | | Person |
| | | | | | | | | | | 31, 529 |
| | | | | | | | | | | 百万円 |
| 還 | 付 | | 金 | | 額 | Amount of refund | | | | Million yen |
| | | | | | | | | | | _ |
| 納 | 期限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | + 7 | | 247 |

調査期間等: 平成17年4月1日から平成18年3月31日までの間の申告又は処理による課税事績である。

(注) 税関分は含まない。

Period covered by survey: This table shows the staus of taxation based on returns filed or cases processed between April 1, 2005 and March 31, 2006. Note: Figures for customhouse are not included.

(2) 免除状況

 $Statistics \ of \ exemption$

| | | | | 区 | | 分 | 件 | 数 | 重 | 量 |
|-------------------------|-------|---|---|---|------|---------------------------------|--------|----------|-----|-----|
| | | | | | Type | 9 | Number | of cases | Wei | ght |
| | | | | | | 件 | | t | | |
| | | | | | | | | Case | | |
| 輸 | 輸 出 免 | | | L | 税 | Export exemption | | - | | = |
| Specified u | 特定 | | 原 | 料 | 用 | For materials | | 3 | | 1 |
| Specified use exemption | 用意途 | 税 | 熱 | 源 | 用 | For heat source | | 24 | | 29 |
| 駐 | 留 | 軍 | 用 | 免 | 税 | Exemption for stationary troops | | _ | | _ |
| そ | | (| カ | | 他 | Others | | _ | | - |
| | 合 | | | 計 | | Total | | 27 | | 30 |

資料:消費税室調

調査期間等: 平成17年4月1日から平成18年3月31日までの間に免除の申請又は処理をしたものである。

Source: Consumption Tax Office

Period covered by survey: This table shows the statistics of applications for exemption filed or cases processed between April 1, 2005 and March 31, 2006.

(3) 関係場数

Number of related sites

| | | | 区 | | 分 | 場 | 数 |
|---------------------------------------------------------------|----|---|----|------|-------------------------------------|-------|------------|
| | | | | Туре | • | Numbe | r of sites |
| | | | | | | | 場 |
| | | | | | | | Site |
| 平成 | | | 度 | | FY2000 | | 2, 611 |
| | 13 | | | | 2001 | | 2, 618 |
| | 14 | | | | 2002 | | 2, 642 |
| | 15 | | | | 2003 | | 2, 672 |
| | 16 | | | | 2004 | | 2, 721 |
| | 17 | | | | 2005 | | 2, 736 |
| 営 業 用 | ス | タ | ン | ド | Gas station for business operation | | 1,822 |
| 自 家 用 | ス | タ | ン | ド | Gas station for private use | | 279 |
| 脱着式多 | 器 | 充 | てん | 場 | Removable container filling station | | 565 |
| そ | 0) | | | 他 | Others | | 70 |
| 合 | | | 計 | | Total | | 2, 736 |
| 発税課税 Sites using liquefied pe | ì | 原 | 料 | 用 | For materials | | - |
| 不 注 ブ 付 月 場 元 税 課 税 に sing tax exempt liquefied petroleum gas | 1 | 熱 | 源 | 用 | For heat source | | - |

調査時点:平成18年3月31日 Time of survey: March 31, 2006

(4) 国税局別課税状況

Statistics of taxation by Regional Taxation Bureaus

| 国税局 | 移出重量 | 税額 | 課税人員 | 関係場数 |
|--------------------------|--------------------|---------------|---------------------|-------------------------|
| Regional Taxation Bureau | Weight of shipment | Amount of tax | Number of taxpayers | Number of related sites |
| | t | 百万円 | 人 | 場 |
| | | Million yen | Person | Site |
| 札 幌 Sapporo | 89, 250 | 1, 562 | 1,899 | 160 |
| 仙 台 Sendai | 94, 512 | 1, 654 | 3, 631 | 312 |
| 関東信越 Kanto Shinetsu | 136, 848 | 2, 395 | 4, 757 | 417 |
| 東 京 Tokyo | 497, 327 | 8, 703 | 3, 785 | 339 |
| 金 沢 Kanazawa | 23, 946 | 419 | 1, 045 | 86 |
| 名古屋 Nagoya | 153, 019 | 2, 678 | 4,091 | 352 |
| 大 阪 Osaka | 273, 816 | 4, 792 | 3, 370 | 289 |
| 広 島 Hiroshima | 83, 620 | 1, 463 | 2, 356 | 206 |
| 高 松 Takamatsu | 40, 132 | 702 | 1,806 | 162 |
| 福 岡 Fukuoka | 119, 179 | 2, 086 | 1,824 | 150 |
| 熊 本 Kumamoto | 70, 138 | 1, 227 | 2, 526 | 228 |
| 沖 縄 Okinawa | 44, 615 | 781 | 439 | 35 |
| 計 Total | 1,626,402 | 28, 462 | 31, 529 | 2, 736 |

(注) この表は、「(1)課税状況」、「(2)関係場数」を国税局別に示したものである。

This table shows "(1) Statistics of taxation" and "(2) Number of related sites" by Regional Taxation Bureau.

13 石油石炭税 Petroleum and Coal Tax

(1) 課税状況 Statistics of taxation

| | | | | | | 区 | 分 | 数 | 量 | 税 | 額 |
|-------|----------------------|-----|---|----------|-----|---------|-------------------------------------------------------------------|----|-------------|----------------|---------------------|
| | | | | | | | Type | Vo | olume | Amoun | nt of tax |
| | | | | | | | | | k1 | | 百万円 |
| | | | | | | | | | | | Million yen |
| 原 | | | | | | 油 | Crude oil | | 937, 250 | | 1,912 |
| 石 | | 油 | | 製 | | 品 | Petroleum product | | _ | | - |
| | | | | | | | | | t | | |
| ガ | ス | 状 | 炭 | 化 | 水 | 素 | Gaseous hydrocarbon | | 2, 333, 741 | | 2, 214 |
| 石 | | | | | | 炭 | Coal | | 1, 575, 428 | | 703 |
| | | | 計 | | | | Total | | | | 4, 829 |
| 控 | | 除 | | 税 | | 額 | Amount of deduct tax | | | | 434 |
| 差 | | | 引 | | | 計 | Total after deduction | | | | 4, 395 |
| tax | Addi | 加算 | | 過少 | 少申台 | | For understatement | | | | - |
| | Additional | 税 | | 無 | 申台 | | For failure to file | | | | 0 |
| | 合 | • | | į | 計 | | Total | | | | 4, 396 |
| -2077 | | T)/ | | | | | | | | | 人 |
| 課 | | 税 | | 人 | | 員 | Number of taxpayers | | | | Person |
| | | | | | | | | | | | 538 |
| 還 | | 4 | | A | | 岁百 | A | | | | 百万円 |
| 坯 | | 付 | | 金 | | 額 | Amount of refund | | | | Million yen 70, 381 |
| | | | | | | | | | | | 10, 301 |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | | | 220 |
| | ₹. 11 0 E | | | - B | | | 口ふさ 東岸10年 9 日91日まるの間の | | | m «\/ _b /_b . | |

調査期間等:平成17年4月1日から平成18年3月31日までの間の申告又は処理による課税事績である。 (注)税関分は含まない。

Period covered by survey: This table shows the status of taxation based on returns filed or cases processed between April 1, 2005 and March 31, 2006. Note: Figures for customhouse are not included.

(2) 税関分の課税状況

Statistics of taxation for customhouse

| $\overline{}$ | | | | | | | Customnouse | | | | | |
|---------------|------------|----|---|----|-----|---|-------------------------------------------------------------------|---|----------|--------|------|-------------|
| | | | | | | 区 | 分 | 数 | 量 | | 税 | 額 |
| | | | | | | | Type | V | olume | | Amou | nt of tax |
| | | | | | | | | | | k1 | | 百万円 |
| | | | | | | | | | | | | Million yen |
| 原 | | | | | | 油 | Crude oil | 4 | 224, 537 | 7, 378 | | 458, 056 |
| 石 | | 油 | | 製 | | 品 | Petroleum product | | 8, 228 | 3, 781 | | 16, 794 |
| | | | | | | | | | | t | | |
| ガ | ス | 状 | 炭 | 化 | 水 | 素 | Gaseous hydrocarbon | | 52, 132 | 2, 097 | | 47, 581 |
| 石 | | | | | | 炭 | Coal | | 97, 490 | | | 35, 996 |
| | | | 計 | | | | Total | | , | | | 558, 427 |
| 控 | | 除 | | 税 | | 額 | Amount of deduct tax | | | | | 0 |
| 差 | | | 引 | | | 計 | Total after deduction | | | | | 558, 427 |
| | Additional | 加質 | | 過少 | 少申4 | 告 | For understatement | | | | | _ |
| | ional | 算税 | | 無 | 申台 | 告 | For failure to file | | | | | _ |
| | 슫 | î | | 1 | 計 | | Total | | | | | 558, 427 |
| | | | | | | | | | | | | 人 |
| 課 | | 税 | | 人 | | 員 | Number of taxpaers | | | | | Person |
| | | | | | | | | | | | | 9, 729 |
| | | | | | | | | | | | | 百万円 |
| 還 | | 付 | | 金 | | 額 | Amount of refund | | | | | Million yen |
| | | | | | | | | | | | | - |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | | | | 94, 491 |

調査期間等:平成17年4月1日から平成18年3月31日までの間の申告又は処理による課税事績である。

 $Period\ covered\ by\ survey:\ This\ table\ shows\ the\ status\ of\ taxation\ based\ on\ returns\ filed\ or\ cases\ processed\ between\ April\ 1,\ 2005\ and\ March\ 31,\ 2006.$

(3) 免除状況

Statistics of exemption

| | | | | | | | 区分 | 件 | 数 | 数 | 量 |
|---|---|---|-----|---|---|---|------------------------------------------------------------|--------|----------|------|--------|
| | | | | | | | Туре | Number | of cases | Volu | ıme |
| | | | | | | | | | 件 | | k1 |
| | | | | | | | | | Case | | |
| 未 | 納 | | 税 | 7 | 侈 | 出 | Non-taxable transference | | 6 | | 62,080 |
| 輸 | i | 出 | | 免 | | 税 | Export exemption | | - | | - |
| 石 | 油 | 化 | 学 | 用 | 免 | 税 | Exemption for the use in petrochemical industries | | _ | | _ |
| 農 | 林 | 漁 | 業 | 用 | 免 | 税 | Exemption for the use in agriculture, forestry and fishery | | - | | _ |
| 駐 | 留 | 軍 | . , | 刊 | 免 | 税 | Exemption for stationary trrops | | - | | - |
| 合 | | | | | | 計 | Total | | - | | _ |

資料:消費税室調

調査期間等:平成17年4月1日から平成18年3月31日までの間に免除の申請又は処理をしたものである。

(注) 税関分は含まない。

Source: Consumption Tax Office

Period covered by survey: This table shows the statistics of applications for exemption filed or cases processed between April 1, 2005 and March 31, 2006.

Note: Figures for customhouse are not included.

(4) 関係場数 (単位:場)

(In site)

Number of related sites

| 区分 | 原油 | ガス状炭化水素 | 石炭 |
|-------------------------------------------------------|-------------|---------------------|------|
| Туре | Crude oil | Gaseous hydrocarbon | Coal |
| 特例承認に係る納税地 Places for tax payment approved for specia | treatment 9 | 6 | 1 |
| その他の納税地 Other places for tax payment | 5 | 22 | 19 |
| 未納税蔵置場Non-taxable warehousing sites | _ | _ | 2 |
| 自家用採取場所 Extracting sites for private use | _ | 354 | _ |
| 計 Total | 14 | 382 | 22 |

14 印 紙 税 Stamp Tax

(1) 課税状況

Statistics of taxation

| | | | | 区 | | 分 | 税 | 額 | 納税人員 |
|------------------------------|-------|-----|-----|-----|------|----------------------------------------------------|------|-------------|---------------------|
| | | | | | Type | | Amou | nt of tax | Number of taxpayers |
| | | | | | | | | 百万円 | 人 |
| | | | | | | | | Million yen | Person |
| 税 | 印 | 押 | 1, | Ĩ. | 2 | Tax seal stamping | | 160 | 2, 794 |
| 印紙移 | 总納付計器 | 器の使 | 見用に | よる。 | もの | Payment by the use of stamp tax payment instrument | | 40, 130 | 35, 344 |
| 書 | 式 | | 表 | | 示 | Format display | | 111, 591 | 150, 685 |
| 預金道 | 通帳の一定 | 官時糾 | 付に | よる゛ | もの | Payment at a certain time by discount bankbook | | 55, 489 | 516 |
| | | 計 | | | | Total | | 207, 369 | 189, 339 |
| 充 | 当 | | 税 | | 額 | Amount of tax appropriated | | 718 | _ |
| 差 | | 引 | | | 計 | Total after deduction | | 206, 651 | - |
| Add | 加 | 過 | 少 | 申 | 告 | For understatement | | 5 | _ |
| Additional tax | 算税 | 無 | 申 | 3 | 告 | For failure to file | | 9 | _ |
| onal | 税 | | 重 | Ì | | For fraud case | | _ | _ |
| 過 | | 怠 | | | 税 | Delinquency tax | | 7, 438 | _ |
| 還 | 付 | | 金 | | 額 | Amount of refund | | 2, 020 | _ |
| Sta | | 設 | 置 | 者 | 数 | Number of taxpayers who install the instrument | | | 人 Person |
| Stamp tax I | HI 付人 | | | | | more among | | | 10, 819 |
| Stamp tax payment instrument | 付計器 | 設 | 置 | 台 | 数 | Number of instruments installed | | | 台 Number |
| ment | (| HV. | ш. | Ц | %X | Transcr of most aments instance | | | 15, 466 |

調査期間等: 平成17年4月1日から平成18年3月31日までの間の現金納付による印紙税の課税事績を示したものである。

(注) 印紙税は、原則として証書や帳簿に相当額の印紙をちょう付して納税することになっているが、株券、債権等のように一時に多数の課税物件を作成する場合等においては、印紙ちょう付による手数を省くため例外的に相当額を現金で納付することを認めている。

この場合、①課税物件に政府の定める書式による表示をするのを書式表示といい、②税印の押なつを受けることを税印押な つという。

Period covered by survey: This table shows the status of taxation of stamp tax paid by cash between April 1, 2005 and March 31,2006.

Note: In principle, stamp tax is paid by equivalent amount of revenue stamps affixed to dovuments such as certificates, bankbooks and so on. However, in certain cases, such as when many taxable documents like share certificates and bonds are issued repeatedly, taxpayers may pay the tax in cash exceptionally to avoid the labor of affixing revenue stamps.

In such cases, ① Marking taxable documents according to the format provided by the government is called "format display". ② Having tax seals stamped is called "tax seal stamping".

(2) 課税状況の累年比較

Cumulative yearly statistics of taxation

| 区分 | 税印押なつ | 印紙税納付 計器使用分 | 書式表示 | 預金通帳の 一定時納付 | 計 | 納税人員 |
|---------------|-------------------|----------------------------------------------------------|----------------|------------------------------------------------------|-------------|---------------------|
| Type | Tax seal stamping | Payment by the use of stamp tax payment instrument | Format display | Payment at a certain time by discount bankbook | Total | Number of taxpayers |
| | 百万円 | 百万円 | 百万円 | 百万円 | 百万円 | 人 |
| | Million yen | Million yen | Million yen | Million yen | Million yen | Person |
| 平成12年度 FY2000 | 175 | 43, 383 | 118, 414 | 61, 907 | 223, 879 | 206, 033 |
| 13 2001 | 137 | 41, 015 | 118, 227 | 58, 309 | 217, 688 | 198, 918 |
| 14 2002 | 132 | 38, 939 | 115, 581 | 57, 684 | 212, 337 | 193, 085 |
| 15 2003 | 113 | 39, 926 | 113, 660 | 56, 819 | 210, 518 | 189, 184 |
| 16 2004 | 119 | 39, 106 | 112, 116 | 56, 533 | 207, 874 | 189, 441 |
| 17 2005 | 160 | 40, 130 | 111, 591 | 55, 489 | 207, 369 | 189, 339 |

(注) この表は、「(1)課税状況」の累年比較を示したものである。

Note: This table shows yearly comparison of "(1) Statistics of taxation".

15 電源開発促進税

Promotion of Power-resources Development Tax

(1) 課税状況

Statistics of taxation

| | 区 3 |) | 数 量 | 税額 |
|-----------------------|------------------------------------|----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
| | Туре | Volume | Amount of tax | |
| | 平 成 12 年 度 13 14 15 16 | FY2000 2001 2002 2003 2004 | 千kw時 Thousand kw hour 843, 429, 908 831, 196, 603 842, 203, 011 841, 434, 976 873, 210, 102 | 百万円 Million yen 375, 326 369, 882 374, 780 367, 394 371, 114 |
| | 17 | 2005 | 897, 412, 460 | 360, 822 |
| Elect. 販 | 従量料金制の供給販売電気 | Electricity sold by mater rate supply | 887, 515, 941 | _ |
| 売電 電 | 定額料金制の供給販売電気 | Electricity sold by flat rate supply | 7, 043, 672 | _ |
| ngy of の | 計量自家使用販売電気 | Actual watt hours of electricity sold for private use | 1, 978, 860 | _ |
| 販売電気の電力量販売電気の電力量 | 推計自家使用販売電気 | Estimated watt hours of electricity sold for private use | 873, 986 | _ |
| 量 city sol | 計 | Subtotal | 897, 412, 460 | 360, 822 |
| | 過少申告 | For understatement | | 0 |
| 加算税 Additional tax | 無申告 | For failure to file | | - |
| 算 税 | 重 | For fraud case | | _ |
| × | 計 | Subtotal | | 0 |
| | 合 計 | Total | | 360, 822 |
| | 課 税 人 員 | Number of taxpayers | | 人 Person 120 |

調査期間等:平成17年4月1日から平成18年3月31日までの間の申告又は処理による課税事績である。

Period covered by survay: This table shows the status of taxation based on returns filed or cases processed between April 1, 2005 and March 31, 2006.

(2) 課税人員

Number of taxpayers

| 区 分 | 人 数 |
|---------------------------|---------------------|
| Type | Number of suppliers |
| | 人 |
| 一般電気事業者 | Person |
| General electric supplier | 10 |