

9 たばこ税及びたばこ特別税

Tobacco tax and special tobacco surtax

令和6年度におけるたばこ税及びたばこ特別税(税関分を除く)の課税数量は、579億本(前年623億本)、税額は4,415億円(同4,745億円)で、前年に比べて課税数量で43億本(伸び率△7.0%)、税額で331億円(同△7.0%)減少している(第20表参照)。

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

And the amount of tax is 441.5 billion yen, which is 33.1 billion yen less (-7.0%) than the previous year (474.5 billion yen) (see Table 20).

(第20表) たばこ税及びたばこ特別税の課税数量、税額

Table 20: Taxable quantity and Amount of tax of tobacco tax and special tobacco surtax

区分 Type	課税数量 Taxable quantity		税額 Amount of tax	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate
	億本 100 million pieces	%	億円 100 million yen	%
令和元年度 FY2019	760	△ 7.9	4,981	△ 2.5
2 2020	663	△ 12.7	4,513	△ 9.4
3 2021	621	△ 6.4	4,535	0.5
4 2022	618	△ 0.5	4,709	3.8
5 2023	623	0.8	4,745	0.8
6 2024	579	△ 7.0	4,415	△ 7.0

統計表: 9 たばこ税及びたばこ特別税 (1)課税状況

Statistical tables: 9 Tobacco tax and special tobacco surtax (1)Statistics of taxation

10 揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

令和6年度における揮発油税及び地方揮発油税(税関分を除く)の課税数量は、40,923千kL(前年41,611千kL)、税額は2兆1,970億円(同2兆2,341億円)で、前年に比べて課税数量で687千kL(伸び率△1.7%)、税額で370億円(同△1.7%)減少している(第21表参照)。

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

(第21表) 揮発油税及び地方揮発油税の課税数量、税額

Table 21: Taxable quantity and Amount of tax of gasoline tax and local gasoline tax

区分 Type	課税数量 Taxable quantity		税額 Amount of tax	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate
	千kL Thousand kL	%	億円 100 million yen	%
令和元年度 FY2019	46,029	△ 2.2	24,613	△ 2.6
2 2020	41,520	△ 9.8	22,294	△ 9.4
3 2021	41,697	0.4	22,389	0.4
4 2022	41,864	0.4	22,478	0.4
5 2023	41,611	△ 0.6	22,341	△ 0.6
6 2024	40,923	△ 1.7	21,970	△ 1.7

統計表: 10 揮発油税及び地方揮発油税 (1)課税状況

Statistical tables: 10 Gasoline tax and local gasoline tax (1)Statistics of taxation

11 航空機燃料税

Aviation fuel tax

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

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

(第22表) 航空機燃料税の課税数量、税額

Table 22: Taxable quantity and Amount of tax of aviation fuel tax

区分 Type	課税数量 Taxable quantity		税額 Amount of tax	
	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate	伸び率 Growth rate
	千kL Thousand kL	%	億円 100 million yen	%
令和元年度 FY2019	5,177	2.5	800	2.4
2 2020	2,746	△ 47.0	414	△ 48.3
3 2021	3,208	16.8	260	△ 37.1
4 2022	4,541	41.6	492	89.3
5 2023	4,878	7.4	542	10.0
6 2024	4,961	1.7	551	1.7

統計表: 11 航空機燃料税 (1)課税状況

Statistical tables: 11 Aviation fuel tax (1)Statistics of taxation

12 石油ガス税

Liquefied petroleum gas tax

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

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

（第23表）石油ガス税の課税数量、税額

Table 23: Taxable quantity and Amount of tax of liquefied petroleum gas tax

区分 Type		課税数量 Taxable quantity	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千t Thousand ton	%	億円 100 million yen	%
令和元年度	FY2019	793	△ 9.6	139	△ 9.6
2	2020	550	△ 30.6	96	△ 30.6
3	2021	540	△ 1.8	95	△ 1.8
4	2022	539	△ 0.3	94	△ 0.3
5	2023	514	△ 4.6	90	△ 4.6
6	2024	486	△ 5.4	85	△ 5.4

統計表：12 石油ガス税 (1)課税状況

Statistical tables: 12 Liquefied petroleum gas tax (1)Statistics of taxation

13 石油石炭税

Petroleum and coal tax

令和6年度における石油石炭税（税関分を除く）の課税数量は、原油分が370千kL（前年394千kL）、ガス状炭化水素分が2,771千t（同2,822千t）、石炭分が754千t（同778千t）で、前年に比べて原油分は24千kL（伸び率△6.1%）、ガス状炭化水素分は51千t（同△1.8%）、石炭分は24千t（同△3.1%）減少している。税額は原油分が10.4億円（前年11.0億円）、ガス状炭化水素分が51.5億円（同52.5億円）、石炭分が10.3億円（同10.7億円）で、前年に比べて原油分は0.7億円（伸び率△6.1%）、ガス状炭化水素分は1.0億円（同△1.8%）、石炭分は0.3億円（同△3.0%）減少している（第24表参照）。

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

（第24表）石油石炭税の課税数量、税額

Table 24: Taxable quantity and Amount of tax of petroleum and coal tax

区分 type		課税数量 Taxable quantity	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千kL Thousand kL	%	億円 100 million yen	%
原油 crude oil					
令和元年度	FY2019	539	4.8	15.1	4.9
2	2020	512	△ 4.9	14.3	△ 4.9
3	2021	499	△ 2.5	14.0	△ 2.5
4	2022	427	△ 14.5	12.0	△ 14.4
5	2023	394	△ 7.8	11.0	△ 7.8
6	2024	370	△ 6.1	10.4	△ 6.1
ガス状炭化水素 gaseous hydrocarbons					
令和元年度	FY2019	3,139	△ 0.7	58.4	△ 0.7
2	2020	2,939	△ 6.4	54.7	△ 6.4
3	2021	3,019	2.7	56.2	2.7
4	2022	2,761	△ 8.5	51.4	△ 8.5
5	2023	2,822	2.2	52.5	2.2
6	2024	2,771	△ 1.8	51.5	△ 1.8
石炭 coal					
令和元年度	FY2019	901	△ 42.6	12.4	△ 42.6
2	2020	942	4.5	12.9	4.5
3	2021	877	△ 6.8	12.0	△ 6.8
4	2022	855	△ 2.5	11.7	△ 2.5
5	2023	778	△ 9.0	10.7	△ 9.0
6	2024	754	△ 3.1	10.3	△ 3.0

統計表：13 石油石炭税 (1)課税状況

Statistical tables: 13 Petroleum and coal tax (1)Statistics of taxation

14 印紙税

Stamp tax

令和6年度における印紙税（現金納付分）の税額は1,095億円（前年1,210億円）、納税人員は146千人（同154千人）で、前年に比べて税額で115億円（伸び率△9.5%）、納税人員で8千人（同△5.3%）減少している（第25表参照）。

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

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

（第25表）印紙税の税額、納税人員

Table 25: Amount of stamp tax and Number of taxpayers

区分 Type		税額 Amount of tax	伸び率 Growth rate	納税人員 Number of taxpayers	伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
令和元年度	FY2019	1,509	△ 3.4	171	△ 0.7
2	2020	1,372	△ 9.1	163	△ 4.5
3	2021	1,309	△ 4.6	161	△ 1.2
4	2022	1,254	△ 4.2	160	△ 1.1
5	2023	1,210	△ 3.5	154	△ 3.5
6	2024	1,095	△ 9.5	146	△ 5.3

統計表：14 印紙税 (1)課税状況

Statistical tables: 14 Stamp tax (1)Statistics of taxation

15 電源開発促進税

Promotion of power-resources development tax

令和6年度における電源開発促進税の課税電力量は8,335億kWh（前年8,167億kWh）、税額は3,126億円（同3,063億円）で、前年に比べて課税電力量で168億kWh（伸び率2.1%）、税額で63億円（同2.1%）増加している（第26表参照）。

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

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

（第26表）電源開発促進税の電力量、税額

Table 26: Taxable quantity of electricity sold and Amount of promotion of power-resources development tax

区分 type		販売電気の 電力量 Taxable volume of electricity sold	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		億kWh 100 million kWh	%	億円 100 million yen	%
令和元年度	FY2019	8,429	△ 2.2	3,161	△ 2.2
2	2020	8,285	△ 1.7	3,107	△ 1.7
3	2021	8,400	1.4	3,150	1.4
4	2022	8,342	△ 0.7	3,148	△ 0.1
5	2023	8,167	△ 2.1	3,063	△ 2.7
6	2024	8,335	2.1	3,126	2.1

統計表：15 電源開発促進税 (1)課税状況

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

16 国際観光旅客税

International tourist tax

令和6年度における国際観光旅客税（税関分を除く）の課税人員は49,780千人（前年39,181千人）、税額は498億円（同392億円）で、前年に比べて課税人員で10,599千人（伸び率27.1%）、税額で106億円（同27.1%）増加している（第27表参照）。

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

（第27表）国際観光旅客税の課税人員、税額

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

区分 Type		課税人員 Taxable Number	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千人 Thousand	%	億円 100 million yen	%
令和元年度	FY2019	42,428	526.1	424	526.1
2	2020	1,838	△ 95.7	18	△ 95.7
3	2021	1,250	△ 32.0	13	△ 32.0
4	2022	12,413	893.0	124	893.0
5	2023	39,181	215.6	392	215.6
6	2024	49,780	27.1	498	27.1

統計表：16 国際観光旅客税 (1)課税状況

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