

8-1 酒税関係総括表

Overview Related to Liquor Tax

酒税関係総括表

Overview related to liquor tax

| 区分 Type | 課税数量 Taxable volume | 税額 Amount of tax | 製成数量 Volume of production | 販売(消費)数量 Volume of sales (consumption) | 製造場数 Number of manufacturing factories | 販売場数 Number of licensed sites to sell liquors |
|-----------------|--|---------------------|------------------------------|---|---|--|
| | kL | 百万円 Million yen | kL | kL | 場 site | 場 site |
| 平成 29 年度 | FY2017 | 8,138,548 | 7,922,356 | 8,373,636 | 3,333 | 189,490 |
| 30 | 2018 | 8,190,382 | 7,955,579 | 8,245,929 | 3,394 | 187,475 |
| 令和 元 | 2019 | 8,152,778 | 7,899,689 | 8,127,905 | 3,452 | 184,717 |
| 2 | 2020 | 7,703,132 | 7,446,225 | 7,827,698 | 3,574 | 184,820 |
| | | 外 excluding 3,606 | | | | |
| 3 | 2021 | 7,560,678 | 7,303,854 | 7,720,810 | 3,715 | 186,443 |
| 4 | 2022 | 7,701,558 | 7,323,861 | 7,828,376 | 3,891 | 186,763 |
| 清 酒 | <i>Sake</i> | 407,049 | 328,310 | 402,833 | 1,536 | |
| 合 成 清 酒 | <i>Sake compound</i> | 19,674 | 19,933 | 18,590 | 2 | |
| 連 続 式 蒸 留 焼 酎 | Continuous distillation Japanese spirits (<i>shochu</i>) | 280,296 | 294,293 | 315,259 | 29 | |
| 単 式 蒸 留 焼 酎 | Simple system distillation Japanese spirits (<i>shochu</i>) | 392,427 | 368,487 | 385,863 | 355 | |
| み り ん | <i>Mirin</i> (rice cooking wine) | 94,188 | 85,810 | 92,880 | 31 | |
| ビ ー ル | Beer | 2,164,931 | 2,234,631 | 2,096,290 | 383 | |
| 果 実 酒 | Fruit wine | 116,481 | 94,788 | 352,491 | 512 | |
| 甘 味 果 実 酒 | Sweet fruit wine | 4,515 | 5,592 | 8,767 | 10 | |
| ウ イ ス キ ー | Whisky | 154,295 | 146,448 | 185,207 | 54 | |
| ブ ラ ン デ ー | Brandy | 3,473 | 3,537 | 4,497 | 5 | |
| 原 料 用 ア ル コ ー ル | Alcohol for material | 111 | 62 | | 10 | |
| ス ビ リ ッ ツ | Spirits | 978,830 | 81,234 | | 85 | |
| 発 泡 酒 | Sparkling liquor | 583,993 | 396,457 | 566,542 | 353 | |
| リ キ ュ ー ル | Liqueur | 2,249,228 | 228,982 | 2,311,854 | 241 | |
| そ の 他 の 醸 造 酒 | Other brewed liquors | 251,010 | 250,271 | 287,649 | 276 | |
| 粉 末 酒 | Powder liquor | 1,022 | 44 | 1,040 | 2 | |
| 雑 酒 | Miscellaneous liquor | | | | 7 | |
| 合 計 | Grand Total | 7,701,558 | 7,323,861 | 7,828,376 | 3,891 | 186,763 |

調査期間等：課税数量及び税額は、令和4年4月1日から令和5年3月31日までの間に製造場から移出された酒類について、令和5年4月30日までの申告又は処理による課税事績を示したものである。

製成数量及び販売（消費）数量は、令和4年4月1日から令和5年3月31日までの間を対象としている。

調査時点：製造場数及び販売場数は令和5年3月31日現在である。

用語の説明：1 課税数量とは、税額決定の基礎となるべき酒類の数量をいう。

2 製成数量とは、酒類の生産数量をいう。

3 販売（消費）数量とは、酒類小売業者の販売数量のほか、酒類製造者及び酒類卸売業者の消費者への直売数量を含めた数量をいう。

4 製造場数とは、複数の品目を製造している場合には、製造数量が最も多い酒類の品目に掲げている。

関連表：「8-2」の「(1)課税状況」、「8-3」の「(1)製成数量」、「8-4」の「(1)酒類の販売（消費）数量」、「8-5」の「(1)酒類製造免許場数等」、「8-5」の「(3)酒類販売業免許場数及び酒類販売業者数」

(注) 1 「販売（消費）数量」欄は、沖縄県分を含まない。

2 外書は令和2年10月1日に実施された酒類の手持品課税について、令和3年3月31日までの申告又は処理による課税事績を示したものである。

Period covered by survey: Figures of taxable volume and amount of tax shows the statistics of taxation on alcoholic beverages shipped from manufacturing factories between April 1, 2022 and March 31, 2023 according to returns filed or cases processed made by April 30, 2023.

Figures of volume of production, and volume of sales (consumption) are for the period from April 1, 2022 to March 31, 2023.

Time of survey: Number of manufacturing factories and points of sales are as of March 31, 2023.

Terminology: 1 "Taxable volume" means the quantity of alcoholic beverages used as the base in determining the amount of tax.

2 "Volume of production" means the quantity of alcoholic beverages produced.

3 "Volume of sales (consumption)" includes the quantity of direct sales to consumers by liquor manufacturers and liquor wholesalers other than the quantity of sales by liquor retailers.

4 As for "Number of licensed manufacturing factories", in the case that a licensed manufacturing factory manufactures more than one item, it is categorized as a manufacturing factory of its main product.

Relevant tables: "8-2 (1)Statistics of taxation", "8-3 (1)Volume of production", "8-4 (1)Volume of sales (consumption) of liquors", "8-5 (1) Number of licensed sites for manufacturing factories of liquors, etc." and "8-5 (3) Number of licensed sites to sell liquors and liquors distributors.

Note:1 Figures in the column "Volume of sales (consumption)" do not include the figures for Okinawa.

2 The "excluding" number in the column of "Amount of tax" shows the statistics of taxation on the stock under distributors as of October 1, 2020, according to returns filed or cases processed made by March 31, 2021.

8-2 課 税 状 況

Statistics of Taxation

(1) 課 税 状 況

Statistics of taxation

| 区 分 Type | 課 Taxation | | | | 税 | |
|--|---|----------------------|--|----------------------|---------------|----------------------|
| | 一 般 税 率 適 用 Subject to ordinary tax rate | | 特 例 税 率 適 用 (第23条第2項第3号) Application of special case tax rate (Article 23, Clause 2, No. 3) | | 計 Total | |
| | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax |
| | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen |
| 清 酒 <i>Sake</i> | 416,738 | 43,668 | 2,615 | 205 | 419,361 | 43,873 |
| 合 成 清 酒 <i>Sake compound</i> | 19,939 | 1,974 | - | - | 19,939 | 1,974 |
| 連 続 式 蒸 留 焼 酎 Continuous distillation Japanese spirits (<i>shochu</i>) | 282,731 | 67,535 | 3,521 | 282 | 286,252 | 67,817 |
| 単 式 蒸 留 焼 酎 Simple system distillation Japanese spirits (<i>shochu</i>) | 394,829 | 94,388 | 735 | 59 | 395,564 | 94,447 |
| み り ん <i>Mirin</i> (rice cooking wine) | 96,724 | 1,935 | - | - | 96,724 | 1,935 |
| ビ ー ル Beer | 2,262,862 | 451,240 | - | - | 2,262,862 | 451,240 |
| 果 実 酒 Fruit wine | 122,268 | 10,713 | 10,255 | 811 | 132,531 | 11,524 |
| 甘 味 果 実 酒 Sweet fruit wine | 2,744 | 433 | 1,949 | 156 | 4,693 | 589 |
| ウ イ ス キ ー Whisky | 131,508 | 50,380 | 24,606 | 1,968 | 156,115 | 52,349 |
| ブ ラ ン デ ー Brandy | 3,486 | 1,326 | 0 | 0 | 3,486 | 1,326 |
| 原 料 用 ア ル コ ー ル Alcohol for material | 131 | 79 | - | - | 131 | 79 |
| 発 泡 酒 Sparkling liquor | 586,905 | 79,036 | - | - | 586,905 | 79,036 |
| そ の 他 の 醸 造 酒 Other brewed liquors | 1,662 | 201 | 250,306 | 27,031 | 251,970 | 27,232 |
| ス ピ リ ッ ツ Spirits | 23,832 | 5,056 | 976,945 | 78,156 | 1,000,782 | 83,212 |
| リ キ ュ ー ル Liqueur | 89,538 | 17,662 | 2,224,817 | 217,885 | 2,314,351 | 235,547 |
| 粉 末 酒 Powder liquor | 956 | 39 | 73 | 6 | 1,029 | 44 |
| 雑 酒 Miscellaneous liquor | | | | | | |
| 合 計 Grand Total | 4,436,882 | 825,664 | 3,495,834 | 326,559 | 7,932,729 | 1,152,222 |

調査期間等：令和4年4月1日から令和5年3月31日までの間に製造場から移出された酒類について、令和5年4月30日までの申告又は処理による課税事績を示したものである。

用語の説明：未納税移出とは、製造場から移出するとき酒税の免除を受けて移出するものをいい、輸出免税とは、輸出する目的で酒類を製造場から移出するとき、酒税の免税を受けて移出するものをいう。

- (注) 1 「特例税率適用(第23条第2項第3号)」欄は、各品目(ビール及び発泡酒を除く。)でその他の発泡性酒類(発泡性があり、かつ、アルコール分が10度未満であるもの)になるものを示す。
 2 「酒税法(第30条第1項、第2項、第3項)」欄は、酒類製造者がその製造場から移出した酒類を当該製造場に戻し入れた場合の酒税額の控除等を示す。
 3 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, 2022 and March 31, 2023 according to returns filed or cases processed made by April 30, 2023.

Terminology: "Non-taxable shipment" means the shipment from manufacturing factories which is exempt from tax, "Export exemption" means the one that receives the exemption of liquor tax when liquors are shipped out from the manufacturing place to for export.

Note:1 The "Application of special case tax rate (Article 23, Clause 2, No. 3)" column indicates other effervescent liquors (with effervescence and alcohol content of under 10%) for each item (other than beer and sparkling liquor).

- 2 Figures in the column "Liquor Tax Law (Sec. 30-1, 2 and 3)" indicate amounts of deductions of liquor tax when manufacturers transfer back alcoholic beverages to the same manufacturing factories from which they were shipped.
 3 Figures by custom house are not included.

| 控 除 Deduction | | | | 課 税 実 数 Actual number of taxation | | 免 税 Exemption | | 区 分 Type |
|---|----------------------|---|----------------------|--------------------------------------|----------------------|--------------------------------------|--------------------------------|--|
| 酒 税 法 (第30条第1項、 第2項、第3項) Liquor Tax Law (Sec. 30-1, 2 and 3) | | 災 害 減 免 法 (第7条第1項) Disaster Exemption Act (Sec. 7-1) | | | | 未 納 税 移 出 Non-taxable shipment | 輸 出 免 税 Export exemption | |
| 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 数 量 Volume | |
| kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | kL | |
| 12,292 | 1,282 | 1 | 0 | 407,049 | 42,590 | 324,039 | 32,123 | 清 酒 Sake |
| 268 | 27 | - | - | 19,674 | 1,947 | 4,688 | 370 | 合 成 清 酒 Sake compound |
| 5,952 | 1,614 | 0 | 0 | 280,296 | 66,202 | 9,953 | 1,699 | 連 続 式 蒸 留 焼 酎 Continuous distillation Japanese spirits (shochu) |
| 3,119 | 879 | 8 | 2 | 392,427 | 93,566 | 161,282 | 2,290 | 単 式 蒸 留 焼 酎 Simple system distillation Japanese spirits (shochu) |
| 2,534 | 51 | 0 | 0 | 94,188 | 1,884 | 41,788 | 1,189 | み り ん Mirin (rice cooking wine) |
| 97,884 | 19,532 | 49 | 10 | 2,164,931 | 431,698 | 126,216 | 82,967 | ビ ー ル Beer |
| 16,040 | 1,411 | 0 | 0 | 116,481 | 10,112 | 47,036 | 269 | 果 実 酒 Fruit wine |
| 171 | 17 | 0 | 0 | 4,515 | 572 | 6,264 | 391 | 甘 味 果 実 酒 Sweet fruit wine |
| 1,821 | 583 | 1 | 0 | 154,295 | 51,766 | 232,596 | 13,601 | ウ イ ス キ ー Whisky |
| 11 | 5 | 0 | 0 | 3,473 | 1,320 | 2,857 | 97 | ブ ラ ン デ ー Brandy |
| 19 | 17 | 0 | 0 | 111 | 62 | 393,654 | 9 | 原 料 用 アル コ ー ル Alcohol for material |
| 2,841 | 389 | 71 | 9 | 583,993 | 78,637 | 20,277 | 5,577 | 発 泡 酒 Sparkling liquor |
| 956 | 108 | 1 | 0 | 251,010 | 27,125 | 3,894 | 24 | そ の 他 の 醸 造 酒 Other brewed liquors |
| 21,948 | 1,977 | 6 | 1 | 978,830 | 81,234 | 566,882 | 12,214 | ス ピ リ ッ ツ Spirits |
| 64,875 | 6,544 | 233 | 21 | 2,249,228 | 228,982 | 601,963 | 29,248 | リ キ ュ ー ル Liqueur |
| 5 | 0 | 0 | 0 | 1,022 | 44 | 711 | 23 | 粉 末 酒 Powder liquor |
| | | | | | | | | 雑 酒 Miscellaneous liquor |
| 230,791 | 34,437 | 371 | 44 | 7,701,558 | 1,117,741 | 2,544,101 | 182,127 | 合 計 Grand Total |

(2) 税関分の課税状況
Statistics of taxation by custom house

| 酒 類 の 品 目 等 Item of alcoholic beverage | 課 税 数 量 Taxable volume | 税 額 Amount of tax | 酒 類 の 品 目 等 Item of alcoholic beverage | 課 税 数 量 Taxable volume | 税 額 Amount of tax |
|--|---------------------------|----------------------|---|---------------------------|----------------------|
| | kL | 百万円 Million yen | | kL | 百万円 Million yen |
| 清 酒 Sake | 42 | 5 | ウ イ ス キ ー Whisky | 36,433 | 14,867 |
| 合 成 清 酒 Sake compound | 11 | 1 | ブ ラ ン デ ー Brandy | 1,077 | 437 |
| 連 続 式 蒸 留 焼 酎 Continuous distillation Japanese spirits (shochu) | 34,548 | 8,298 | 原 料 用 アル コ ー ル Alcohol for material | 6 | 2 |
| 単 式 蒸 留 焼 酎 Simple system distillation Japanese spirits (shochu) | 223 | 59 | 発 泡 酒 Sparkling liquor | 1,782 | 312 |
| み り ん Mirin (rice cooking wine) | 1,399 | 28 | そ の 他 の 醸 造 酒 Other brewed liquors | 3,911 | 469 |
| ビ ー ル Beer | 44,063 | 8,812 | ス ピ リ ッ ツ Spirits | 14,025 | 5,044 |
| 果 実 酒 Fruit wine | 240,078 | 21,530 | リ キ ュ ー ル Liqueur | 80,742 | 9,807 |
| 甘 味 果 実 酒 Sweet fruit wine | 3,653 | 414 | 粉 末 酒 Powder liquor | 2 | 0 |
| | | | 雑 酒 Miscellaneous liquor | | |
| | | | 合 計 Grand Total | 461,989 | 70,087 |

資料: 酒税課調

(注) 令和4年度内の輸入品にかかる課税事績である。

Source: Liquor Tax and Industry Division

Note: The table shows the statistics of taxation on goods imported during FY2022.

(3) 都道府県別の課税状況 (その1)
Statistics of taxation by prefectures (Part 1)

| 区分 Type | | 清 酒 Sake | | 合 成 清 酒 Sake compound | | 連続式蒸留 焼酎 Continuous distillation Japanese spirits (shochu) | | 単式蒸留 焼酎 Simple system distillation Japanese spirits (shochu) | |
|---|---------------|---------------|----------------------|--------------------------|----------------------|---|----------------------|---|----------------------|
| | | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax |
| 国税局・都道府県 Regional Taxation Bureau / Prefecture | | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen |
| 札幌 Sapporo | 北海道 Hokkaido | 3,946 | 390 | 1,001 | 100 | 12,748 | 2,567 | 373 | 73 |
| 仙台 Sendai | 青森 Aomori | 3,876 | 386 | - | - | - | - | 108 | 20 |
| | 岩手 Iwate | 3,237 | 305 | - | - | X | X | 18 | 4 |
| | 宮城 Miyagi | 6,567 | 654 | - | - | X | X | 11 | 2 |
| | 秋田 Akita | 15,564 | 1,636 | X | X | X | X | 121 | 26 |
| | 山形 Yamagata | 7,373 | 703 | - | - | X | X | 57 | 12 |
| | 福島 Fukushima | 8,591 | 815 | X | X | 283 | 76 | 96 | 19 |
| | 計 Total | 45,208 | 4,499 | 1,893 | 187 | 5,074 | 1,268 | 411 | 83 |
| 関東信越 Kanto Shinetsu | 茨城 Ibaraki | 2,689 | 245 | X | X | 1,830 | 427 | 151 | 29 |
| | 栃木 Tochigi | 7,725 | 796 | X | X | X | X | 213 | 48 |
| | 群馬 Gunma | 2,491 | 236 | X | X | 33,418 | 7,945 | 3,046 | 748 |
| | 埼玉 Saitama | 25,640 | 2,779 | X | X | 10,717 | 2,567 | 30 | 6 |
| | 新潟 Niigata | 31,034 | 3,207 | 98 | 10 | 503 | 127 | 270 | 60 |
| | 長野 Nagano | 8,922 | 860 | X | X | X | X | 469 | 93 |
| | 計 Total | 78,501 | 8,121 | 3,870 | 380 | 47,222 | 11,236 | 4,179 | 985 |
| 東京 Tokyo | 千葉 Chiba | 16,853 | 1,805 | X | X | 112,927 | 26,515 | 6,603 | 1,505 |
| | 東京 Tokyo | 1,369 | 133 | X | X | X | X | 284 | 58 |
| | 神奈川 Kanagawa | 1,030 | 91 | X | X | X | X | 84 | 19 |
| | 山梨 Yamanaashi | 8,766 | 948 | X | X | X | X | 2,654 | 647 |
| | 計 Total | 28,018 | 2,977 | 6,476 | 647 | 142,065 | 33,166 | 9,625 | 2,230 |
| 金沢 Kanazawa | 富山 Toyama | 3,835 | 388 | X | X | X | X | 10 | 2 |
| | 石川 Ishikawa | 4,802 | 482 | X | X | X | X | 59 | 12 |
| | 福井 Fukui | 2,711 | 267 | - | - | - | - | 7 | 1 |
| | 計 Total | 11,348 | 1,137 | 15 | 1 | 175 | 34 | 76 | 16 |
| 名古屋 Nagoya | 岐阜 Gifu | 4,415 | 417 | 850 | 83 | X | X | 578 | 125 |
| | 静岡 Shizuoka | 3,333 | 312 | X | X | X | X | 57 | 12 |
| | 愛知 Aichi | 11,318 | 1,202 | 1,540 | 149 | 7,762 | 1,955 | 610 | 123 |
| | 三重 Mie | 5,502 | 571 | X | X | 19,807 | 4,753 | 182 | 37 |
| | 計 Total | 24,568 | 2,502 | 2,425 | 236 | 35,624 | 8,615 | 1,427 | 297 |
| 大阪 Osaka | 滋賀 Shiga | 1,655 | 145 | X | X | X | X | X | X |
| | 京都 Kyoto | 75,330 | 8,182 | X | X | X | X | 587 | 141 |
| | 大阪 Osaka | 825 | 73 | X | X | X | X | X | X |
| | 兵庫 Hyogo | 99,159 | 10,839 | 897 | 89 | 2,452 | 617 | 351 | 82 |
| | 奈良 Nara | 2,435 | 226 | - | - | X | X | 12 | 2 |
| | 和歌山 Wakayama | 1,858 | 177 | - | - | X | X | 91 | 18 |
| | 計 Total | 181,262 | 19,642 | 2,250 | 224 | 13,790 | 3,548 | 1,734 | 414 |
| 広島 Hiroshima | 鳥取 Tottori | 752 | 66 | - | - | - | - | 101 | 19 |
| | 島根 Shimane | 1,824 | 161 | - | - | - | - | 56 | 12 |
| | 岡山 Okayama | 1,886 | 173 | - | - | X | X | 76 | 15 |
| | 広島 Hiroshima | 7,388 | 755 | X | X | X | X | 146 | 30 |
| | 山口 Yamaguchi | 5,720 | 584 | - | - | X | X | 120 | 35 |
| | 計 Total | 17,570 | 1,738 | X | X | X | X | 499 | 111 |
| 高松 Takamatsu | 徳島 Tokushima | 367 | 32 | X | X | X | X | X | X |
| | 香川 Kagawa | 824 | 78 | - | - | - | - | X | X |
| | 愛媛 Ehime | 1,311 | 121 | - | - | X | X | 77 | 16 |
| | 高知 Kochi | 4,318 | 438 | - | - | X | X | 467 | 100 |
| | 計 Total | 6,820 | 670 | X | X | X | X | 625 | 132 |
| 福岡 Fukuoka | 福岡 Fukuoka | 3,633 | 343 | X | X | 21,004 | 5,150 | 43,645 | 10,495 |
| | 佐賀 Saga | 2,399 | 226 | - | - | X | X | 4,171 | 902 |
| | 長崎 Nagasaki | 895 | 80 | - | - | X | X | 2,449 | 536 |
| | 計 Total | 6,927 | 648 | X | X | 21,159 | 5,181 | 50,265 | 11,934 |
| 熊本 Kumamoto | 熊本 Kumamoto | 973 | 86 | X | X | X | X | 12,279 | 2,953 |
| | 大分 Oita | 1,728 | 162 | - | - | - | - | 85,698 | 20,388 |
| | 宮崎 Miyazaki | X | X | - | - | X | X | 120,652 | 29,030 |
| | 鹿児島 Kagoshima | X | X | X | X | 160 | 27 | 90,346 | 22,062 |
| | 計 Total | X | X | 50 | 5 | 1,142 | 247 | 308,975 | 74,433 |
| 沖縄 Okinawa | 沖縄 Okinawa | X | X | - | - | X | X | 14,238 | 2,859 |
| 全国計 Grand Total | | 407,049 | 42,590 | 19,674 | 1,947 | 280,296 | 66,202 | 392,427 | 93,566 |

(注) この表は、「(1)課税状況」の「課税実数」欄を都道府県別に示したものである。
Note: This table shows "Actual number of taxation" in "(1) Statistics of taxation" by prefectures.

| みりん Mirin (rice cooking wine) | | ビール Beer | | 果実酒 Fruit wine | | 甘味果実酒 Sweet Fruit wine | | 区分 Type | | |
|----------------------------------|---------------------|--------------|---------------------|-------------------|---------------------|---------------------------|---------------------|--|-----------|------------------------|
| 数量 Volume | 税額 Amount of tax | 数量 Volume | 税額 Amount of tax | 数量 Volume | 税額 Amount of tax | 数量 Volume | 税額 Amount of tax | 国税局・都道府県 Regional Taxation Bureau /Prefecture | | |
| kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | | | |
| 51 | 1 | 90,876 | 18,134 | 3,298 | 264 | 61 | 8 | 北海道 | Hokkaido | 札幌 Sapporo |
| - | - | 125 | 21 | 1,352 | 104 | X | X | 青森 | Aomori | 仙台 Sendai |
| - | - | 1,291 | 236 | 528 | 35 | - | - | 岩手 | Iwate | |
| - | - | 74,432 | 14,881 | 113 | 7 | X | X | 宮城 | Miyagi | |
| X | X | 208 | 35 | 53 | 3 | - | - | 秋田 | Akita | |
| X | X | 87 | 15 | 1,155 | 80 | 27 | 3 | 山形 | Yamagata | |
| - | - | 114,090 | 22,814 | 77 | 5 | 0 | 0 | 福島 | Fukushima | |
| X | X | 190,233 | 38,002 | 3,278 | 235 | 190 | 32 | 計 | Total | |
| X | X | 343,263 | 68,645 | 46 | 3 | 5 | 1 | 茨城 | Ibaraki | 関東信越 Kanto Shinetsu |
| X | X | 465 | 85 | 33,407 | 2,968 | 1,642 | 223 | 栃木 | Tochigi | |
| - | - | 101,455 | 20,281 | 111 | 7 | 3 | 0 | 群馬 | Gunma | |
| 4,875 | 98 | 1,662 | 328 | 126 | 8 | 5 | 1 | 埼玉 | Saitama | |
| X | X | 2,232 | 430 | 433 | 30 | 0 | 0 | 新潟 | Niigata | |
| X | X | 11,269 | 2,226 | 4,388 | 359 | 63 | 8 | 長野 | Nagano | |
| 10,809 | 216 | 460,346 | 91,996 | 38,511 | 3,375 | 1,718 | 232 | 計 | Total | |
| 37,813 | 756 | 156,992 | 31,386 | 1,300 | 113 | 334 | 30 | 千葉 | Chiba | 東京 Tokyo |
| X | X | 55,591 | 11,085 | 74 | 4 | X | X | 東京 | Tokyo | |
| X | X | 189,823 | 37,911 | 37,844 | 3,393 | X | X | 神奈川 | Kanagawa | |
| X | X | 1,031 | 182 | 17,991 | 1,524 | 272 | 32 | 山梨 | Yamanashi | |
| 38,609 | 772 | 403,437 | 80,563 | 57,209 | 5,034 | 1,156 | 119 | 計 | Total | |
| X | X | 149 | 26 | X | X | X | X | 富山 | Toyama | 金沢 Kanazawa |
| X | X | 369 | 63 | 95 | 6 | - | - | 石川 | Ishikawa | |
| X | X | 28 | 5 | X | X | X | X | 福井 | Fukui | |
| X | X | 546 | 94 | 163 | 10 | X | X | 計 | Total | |
| 1,677 | 34 | X | X | 35 | 2 | - | - | 岐阜 | Gifu | 名古屋 Nagoya |
| X | X | 72,922 | 14,537 | 1,218 | 99 | 219 | 18 | 静岡 | Shizuoka | |
| 8,937 | 179 | 184,088 | 36,804 | 464 | 36 | 0 | 0 | 愛知 | Aichi | |
| X | X | X | X | 6 | 0 | 45 | 5 | 三重 | Mie | |
| 10,680 | 214 | 258,395 | 51,604 | 1,723 | 138 | 264 | 23 | 計 | Total | |
| - | - | 29,816 | 5,954 | X | X | X | X | 滋賀 | Shiga | 大阪 Osaka |
| X | X | 78,542 | 15,696 | 299 | 22 | 24 | 2 | 京都 | Kyoto | |
| X | X | 245,331 | 49,053 | 5,223 | 459 | 829 | 125 | 大阪 | Osaka | |
| 10,983 | 220 | 81,603 | 16,299 | 149 | 10 | 6 | 1 | 兵庫 | Hyogo | |
| X | X | 138 | 23 | X | X | X | X | 奈良 | Nara | |
| 82 | 2 | 240 | 41 | 7 | 0 | 12 | 1 | 和歌山 | Wakayama | |
| 32,897 | 658 | 435,670 | 87,067 | 5,779 | 497 | 871 | 130 | 計 | Total | |
| X | X | 200 | 34 | 43 | 3 | X | X | 鳥取 | Tottori | 広島 Hiroshima |
| X | X | 109 | 19 | 206 | 13 | X | X | 島根 | Shimane | |
| 20 | 0 | 41,331 | 8,259 | 5,465 | 489 | 2 | 0 | 岡山 | Okayama | |
| 722 | 14 | 80 | 13 | 219 | 14 | 15 | 2 | 広島 | Hiroshima | |
| - | - | 261 | 45 | 14 | 1 | X | X | 山口 | Yamaguchi | |
| 775 | 16 | 41,981 | 8,370 | 5,947 | 520 | 130 | 16 | 計 | Total | |
| X | X | X | X | X | X | X | X | 徳島 | Tokushima | 高松 Takamatsu |
| X | X | 166 | 28 | 18 | 1 | X | X | 香川 | Kagawa | |
| X | X | 32,077 | 6,408 | X | X | X | X | 愛媛 | Ehime | |
| X | X | X | X | 16 | 1 | - | - | 高知 | Kochi | |
| 96 | 2 | 32,351 | 6,455 | 53 | 3 | X | X | 計 | Total | |
| X | X | X | X | 47 | 3 | X | X | 福岡 | Fukuoka | 福岡 Fukuoka |
| X | X | X | X | X | X | X | X | 佐賀 | Saga | |
| X | X | X | X | X | X | - | - | 長崎 | Nagasaki | |
| 112 | 2 | 160,692 | 32,131 | 60 | 4 | 9 | 1 | 計 | Total | |
| X | X | 17,686 | 3,536 | 105 | 6 | X | X | 熊本 | Kumamoto | 熊本 Kumamoto |
| - | - | 49,352 | 9,868 | 99 | 8 | 82 | 7 | 大分 | Oita | |
| X | X | 185 | 33 | 214 | 15 | X | X | 宮崎 | Miyazaki | |
| X | X | 60 | 10 | 3 | 0 | 1 | 0 | 鹿児島 | Kagoshima | |
| 126 | 3 | 67,283 | 13,447 | 421 | 29 | 90 | 8 | 計 | Total | |
| - | - | 23,121 | 3,837 | 39 | 3 | 10 | 1 | 沖縄 | Okinawa | 沖縄 Okinawa |
| 94,188 | 1,884 | 2,164,931 | 431,698 | 116,481 | 10,112 | 4,515 | 572 | 全国計 Grand Total | | |

(3) 都道府県別の課税状況 (その2)
Statistics of taxation by prefectures (Part 2)

| 区分 Type 国税局・都道府県 Regional Taxation Bureau / Prefecture | | | ウイスキー Whisky | | ブランデー Brandy | | 原料用アルコール Alcohol for material | | 発泡酒 Sparkling liquor | | その他の醸造酒 Other brewed liquors | |
|---|------------------|--|-----------------|---------------------|-----------------|---------------------|----------------------------------|---------------------|-------------------------|---------------------|---------------------------------|---------------------|
| | | | 数量 Volume | 税額 Amount of tax | 数量 Volume | 税額 Amount of tax | 数量 Volume | 税額 Amount of tax | 数量 Volume | 税額 Amount of tax | 数量 Volume | 税額 Amount of tax |
| | | | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen |
| 札幌 Sapporo | 北海道 Hokkaido | | 389 | 94 | 22 | 9 | 0 | 0 | 24,353 | 3,282 | 9,241 | 998 |
| 仙台 Sendai | 青森 Aomori | | X | X | 2 | 1 | X | X | 46 | 9 | 0 | 0 |
| | 岩手 Iwate | | - | - | X | X | X | X | 199 | 34 | 42 | 5 |
| | 宮城 Miyagi | | X | X | X | X | X | X | 23,096 | 3,104 | 23,536 | 2,542 |
| | 秋田 Akita | | X | X | X | X | - | - | 19 | 3 | 37 | 4 |
| | 山形 Yamagata | | X | X | 0 | 0 | X | X | 37 | 7 | 19 | 2 |
| | 福島 Fukushima | | X | X | 0 | 0 | X | X | 29,030 | 3,899 | 20 | 3 |
| | 計 Total | | 255 | 80 | 3 | 1 | X | X | 52,427 | 7,056 | 23,654 | 2,557 |
| 関東信越 Kanto Shinetsu | 茨城 Ibaraki | | 1,710 | 139 | 0 | 0 | X | X | 100,802 | 13,541 | 38,229 | 4,129 |
| | 栃木 Tochigi | | 55,709 | 20,083 | 1,054 | 393 | X | X | 155 | 27 | 5 | 1 |
| | 群馬 Gunma | | 1 | 1 | X | X | 0 | 0 | 46 | 8 | 5,358 | 579 |
| | 埼玉 Saitama | | 195 | 61 | X | X | X | X | 211 | 42 | 8 | 1 |
| | 新潟 Niigata | | 25 | 8 | 4 | 2 | X | X | 114 | 21 | 441 | 53 |
| | 長野 Nagano | | 78 | 20 | 10 | 4 | X | X | 1,120 | 220 | 49 | 6 |
| | 計 Total | | 57,718 | 20,311 | 1,068 | 399 | 13 | 7 | 102,448 | 13,860 | 44,090 | 4,768 |
| 東京 Tokyo | 千葉 Chiba | | 46,560 | 14,809 | 591 | 227 | X | X | 5,790 | 784 | 1,049 | 115 |
| | 東京 Tokyo | | X | X | 0 | 0 | X | X | 483 | 94 | 17 | 2 |
| | 神奈川 Kanagawa | | X | X | 120 | 49 | X | X | 58,166 | 7,850 | 29,070 | 3,140 |
| | 山梨 Yamanashi | | 8,859 | 3,304 | 46 | 18 | X | X | 237 | 43 | 60 | 5 |
| | 計 Total | | 56,134 | 18,170 | 757 | 294 | 75 | 41 | 64,676 | 8,771 | 30,196 | 3,262 |
| 金沢 Kanazawa | 富山 Toyama | | X | X | X | X | X | X | 73 | 10 | X | X |
| | 石川 Ishikawa | | X | X | X | X | X | X | X | X | 5 | 1 |
| | 福井 Fukui | | - | - | - | - | - | - | X | X | X | X |
| | 計 Total | | X | X | X | X | X | X | 108 | 17 | X | X |
| 名古屋 Nagoya | 岐阜 Gifu | | X | X | X | X | - | - | 51 | 9 | 34 | 4 |
| | 静岡 Shizuoka | | 7,175 | 2,807 | X | X | X | X | 2,734 | 382 | 695 | 75 |
| | 愛知 Aichi | | X | X | 0 | 0 | X | X | 45,375 | 6,095 | 27,739 | 2,996 |
| | 三重 Mie | | 28 | 11 | 157 | 58 | 0 | 0 | 38 | 8 | 314 | 38 |
| | 計 Total | | 7,293 | 2,839 | 153 | 57 | 1 | 1 | 48,198 | 6,494 | 28,782 | 3,113 |
| 大阪 Osaka | 滋賀 Shiga | | 82 | 39 | X | X | - | - | 29,507 | 3,964 | 6,616 | 715 |
| | 京都 Kyoto | | 1,378 | 513 | X | X | X | X | 374 | 54 | 5 | 1 |
| | 大阪 Osaka | | X | X | 1,250 | 470 | X | X | 31,829 | 4,284 | 1 | 0 |
| | 兵庫 Hyogo | | 7,609 | 723 | 220 | 90 | 0 | 0 | 46,129 | 6,196 | 40,160 | 4,337 |
| | 奈良 Nara | | - | - | X | X | X | X | 73 | 14 | 17 | 2 |
| | 和歌山 Wakayama | | X | X | X | X | X | X | 100 | 19 | 6 | 1 |
| | 計 Total | | 29,109 | 9,160 | 1,471 | 560 | 6 | 4 | 108,012 | 14,531 | 46,805 | 5,055 |
| 広島 Hiroshima | 鳥取 Tottori | | 182 | 76 | X | X | - | - | 12 | 2 | 3 | 0 |
| | 島根 Shimane | | X | X | X | X | - | - | 71 | 14 | 18 | 2 |
| | 岡山 Okayama | | X | X | 0 | 0 | X | X | 71,094 | 9,548 | 30,233 | 3,265 |
| | 広島 Hiroshima | | X | X | - | - | X | X | 93 | 19 | 4 | 1 |
| | 山口 Yamaguchi | | - | - | X | X | X | X | 41 | 8 | 1 | 0 |
| | 計 Total | | 278 | 115 | X | X | X | X | 71,311 | 9,591 | 30,259 | 3,269 |
| 高松 Takamatsu | 徳島 Tokushima | | X | X | X | X | X | X | 37 | 7 | 4 | 0 |
| | 香川 Kagawa | | - | - | X | X | - | - | 37 | 7 | 1 | 0 |
| | 愛媛 Ehime | | X | X | X | X | X | X | 8,211 | 1,107 | 5 | 1 |
| | 高知 Kochi | | X | X | X | X | - | - | 21 | 4 | 25 | 3 |
| | 計 Total | | X | X | X | X | X | X | 8,306 | 1,125 | 35 | 4 |
| 福岡 Fukuoka | 福岡 Fukuoka | | X | X | 0 | 0 | X | X | 95,022 | 12,761 | 36,574 | 3,950 |
| | 佐賀 Saga | | X | X | X | X | X | X | 3 | 1 | 0 | 0 |
| | 長崎 Nagasaki | | X | X | X | X | X | X | 40 | 8 | 1 | 0 |
| | 計 Total | | 2,562 | 938 | X | X | X | X | 95,065 | 12,769 | 36,575 | 3,950 |
| 熊本 Kumamoto | 熊本 Kumamoto | | X | X | X | X | X | X | 38 | 6 | 699 | 75 |
| | 大分 Oita | | X | X | X | X | - | - | 5,140 | 692 | 666 | 72 |
| | 宮崎 Miyazaki | | 4 | 2 | X | X | X | X | 192 | 27 | 3 | 0 |
| | 鹿児島 Kagoshima | | 149 | 65 | 0 | 0 | - | - | 79 | 13 | 0 | 0 |
| | 計 Total | | 396 | 88 | X | X | 0 | 0 | 5,449 | 738 | 1,368 | 148 |
| 沖縄 Okinawa | 沖縄 Okinawa | | 47 | 18 | 0 | 0 | 18 | 9 | 3,640 | 402 | X | X |
| 全国計 Grand Total | | | 154,295 | 51,766 | 3,473 | 1,320 | 111 | 62 | 583,993 | 78,637 | 251,010 | 27,125 |

| スピリッツ Spirits | | リキュール Liqueur | | 粉末酒 雑酒 Powder liquor Other miscellaneous liquor | | 合 計 Grand Total | | 区 分 Type | | |
|------------------|----------------------|------------------|----------------------|--|----------------------|--------------------|----------------------|---|-----------|------------------------|
| 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 数 量 Volume | 税 額 Amount of tax | 国税局・都道府県 Regional Taxation Bureau / Prefecture | | |
| kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | kL | 百万円 Million yen | | | |
| 4,605 | 390 | 46,393 | 4,773 | - | - | 197,357 | 31,083 | 北海道 | Hokkaido | 札幌 Sapporo |
| 158 | 14 | 388 | 31 | - | - | 6,164 | 610 | 青森 | Aomori | 仙台 Sendai |
| 1 | 1 | 73 | 8 | - | - | 5,515 | 661 | 岩手 | Iwate | |
| 35,195 | 2,823 | 67,237 | 6,715 | 21 | 2 | 230,405 | 30,766 | 宮城 | Miyagi | |
| 98 | 13 | 83 | 13 | - | - | 21,547 | 2,793 | 秋田 | Akita | |
| 0 | 0 | 313 | 28 | - | - | 10,270 | 1,144 | 山形 | Yamagata | |
| 846 | 68 | 58,358 | 6,123 | 13 | 2 | 211,511 | 33,867 | 福島 | Fukushima | |
| 36,298 | 2,919 | 126,452 | 12,919 | 34 | 3 | 485,412 | 69,842 | 計 | Total | |
| 70,925 | 5,674 | 194,607 | 18,924 | 0 | 0 | 754,684 | 111,792 | 茨城 | Ibaraki | 関東信越 Kanto Shinetsu |
| 123,992 | 10,167 | 127,074 | 12,739 | - | - | 357,247 | 47,797 | 栃木 | Tochigi | |
| 46 | 10 | 180,606 | 19,493 | - | - | 327,257 | 49,376 | 群馬 | Gunma | |
| 1,265 | 103 | 23,479 | 1,896 | - | - | 70,728 | 8,140 | 埼玉 | Saitama | |
| 38 | 15 | 659 | 113 | 0 | 0 | 36,731 | 4,093 | 新潟 | Niigata | |
| 336 | 40 | 23,726 | 2,237 | 0 | 0 | 50,624 | 6,100 | 長野 | Nagano | |
| 196,602 | 16,009 | 550,151 | 55,403 | 0 | 0 | 1,597,271 | 227,298 | 計 | Total | |
| 174,433 | 14,695 | 131,604 | 12,714 | - | - | 699,145 | 106,113 | 千葉 | Chiba | 東京 Tokyo |
| 22,235 | 1,787 | 102,672 | 10,670 | 0 | 0 | 182,770 | 23,835 | 東京 | Tokyo | |
| 14,251 | 1,285 | 139,712 | 14,552 | 0 | 0 | 500,743 | 75,100 | 神奈川 | Kanagawa | |
| 92 | 38 | 908 | 175 | - | - | 41,688 | 6,915 | 山梨 | Yamanashi | |
| 211,011 | 17,805 | 374,896 | 38,112 | 0 | 0 | 1,424,346 | 211,963 | 計 | Total | |
| 1 | 0 | 2,607 | 271 | - | - | 7,163 | 763 | 富山 | Toyama | 金沢 Kanazawa |
| 1 | 0 | 233 | 32 | X | X | 5,624 | 604 | 石川 | Ishikawa | |
| 1 | 0 | 60 | 11 | X | X | 2,822 | 285 | 福井 | Fukui | |
| 3 | 1 | 2,900 | 313 | X | X | 15,609 | 1,653 | 計 | Total | |
| 5,071 | 412 | 4,175 | 459 | 1 | 0 | 23,173 | 3,030 | 岐阜 | Gifu | 名古屋 Nagoya |
| 87,621 | 7,226 | 113,722 | 10,307 | 41 | 3 | 291,629 | 36,223 | 静岡 | Shizuoka | |
| 43,124 | 3,443 | 157,883 | 16,219 | 41 | 15 | 488,944 | 69,226 | 愛知 | Aichi | |
| 66,095 | 5,288 | 12,509 | 1,254 | 0 | 0 | 106,073 | 12,278 | 三重 | Mie | |
| 201,911 | 16,369 | 288,289 | 28,238 | 83 | 18 | 909,819 | 120,757 | 計 | Total | |
| △ 126 | △ 10 | 7,733 | 839 | X | X | 75,390 | 11,655 | 滋賀 | Shiga | 大阪 Osaka |
| 106,945 | 8,590 | 183,037 | 19,029 | 0 | 0 | 478,505 | 55,356 | 京都 | Kyoto | |
| 46,820 | 4,748 | 137,228 | 16,314 | - | - | 492,280 | 83,882 | 大阪 | Osaka | |
| 34,586 | 2,990 | 151,435 | 14,327 | 3 | 1 | 475,744 | 56,820 | 兵庫 | Hyogo | |
| 5 | 3 | 1,319 | 120 | 3 | 1 | 4,009 | 391 | 奈良 | Nara | |
| 21,342 | 1,716 | 16,040 | 1,326 | X | X | 40,092 | 3,379 | 和歌山 | Wakayama | |
| 209,572 | 18,036 | 496,792 | 51,954 | 6 | 1 | 1,566,020 | 211,482 | 計 | Total | |
| 12 | 5 | 354 | 40 | - | - | 1,659 | 245 | 鳥取 | Tottori | 広島 Hiroshima |
| 0 | 0 | 59 | 5 | 10 | 0 | 2,499 | 241 | 島根 | Shimane | |
| 63,036 | 5,044 | 112,282 | 11,922 | 7 | 1 | 325,436 | 38,718 | 岡山 | Okayama | |
| 7,177 | 620 | 16,764 | 1,375 | 3 | 1 | 35,003 | 3,262 | 広島 | Hiroshima | |
| 605 | 49 | 10,214 | 820 | 0 | 0 | 16,972 | 1,538 | 山口 | Yamaguchi | |
| 70,830 | 5,719 | 139,673 | 14,162 | 20 | 2 | 381,569 | 44,005 | 計 | Total | |
| 5 | 1 | 371 | 63 | - | - | 1,631 | 247 | 徳島 | Tokushima | 高松 Takamatsu |
| 1 | 0 | 33 | 3 | 0 | 0 | 1,099 | 122 | 香川 | Kagawa | |
| 34 | 0 | 15,684 | 1,560 | - | - | 57,281 | 9,137 | 愛媛 | Ehime | |
| 12 | 6 | 317 | 32 | - | - | 5,241 | 597 | 高知 | Kochi | |
| 52 | 7 | 16,405 | 1,658 | 0 | 0 | 65,252 | 10,103 | 計 | Total | |
| 4,959 | 455 | 95,757 | 10,242 | - | - | 464,073 | 76,477 | 福岡 | Fukuoka | 福岡 Fukuoka |
| 28,696 | 2,300 | 19,279 | 1,545 | 2 | 0 | 54,719 | 5,007 | 佐賀 | Saga | |
| 11 | 5 | 111 | 11 | 0 | 0 | 3,520 | 640 | 長崎 | Nagasaki | |
| 33,666 | 2,760 | 115,147 | 11,797 | 2 | 0 | 522,312 | 82,123 | 計 | Total | |
| 6,278 | 505 | 49,426 | 5,306 | 680 | 14 | 88,959 | 12,653 | 熊本 | Kumamoto | 熊本 Kumamoto |
| 7,212 | 581 | 31,007 | 3,249 | 5 | 1 | 181,225 | 35,047 | 大分 | Oita | |
| 23 | 21 | 239 | 25 | 0 | 0 | 121,876 | 29,220 | 宮崎 | Miyazaki | |
| 364 | 56 | 483 | 67 | 192 | 4 | 92,029 | 22,317 | 鹿児島 | Kagoshima | |
| 13,877 | 1,163 | 81,155 | 8,647 | 877 | 19 | 484,089 | 99,237 | 計 | Total | |
| 403 | 57 | 10,975 | 1,007 | X | X | 52,502 | 8,195 | 沖縄 | Okinawa | 沖縄 Okinawa |
| 978,830 | 81,234 | 2,249,228 | 228,982 | 1,022 | 44 | 7,701,558 | 1,117,741 | 全 国 計 Grand Total | | |