

8 酒 税
Liquor tax

(1) 令和5年度における酒税の税額は1兆1,162億円(前年1兆1,177億円)で、前年に比べて15億円(伸び率△0.1%)減少している。
また、販売(消費)数量は782万kL(前年783万kL)で、前年に比べて1万kL(伸び率△0.1%)減少している(第21表参照)。
The amount of liquor tax for FY 2023 is 1,116.2 billion yen, which is 1.5 billion yen less (rate of decrease: 0.1%) than the previous year (1,117.7 billion yen).
The volume of sales (consumption) is 7.82 million kL, which is 0.01 million kL less (rate of decrease: 0.1%) than the previous year (7.83 million kL) (see Table 21).

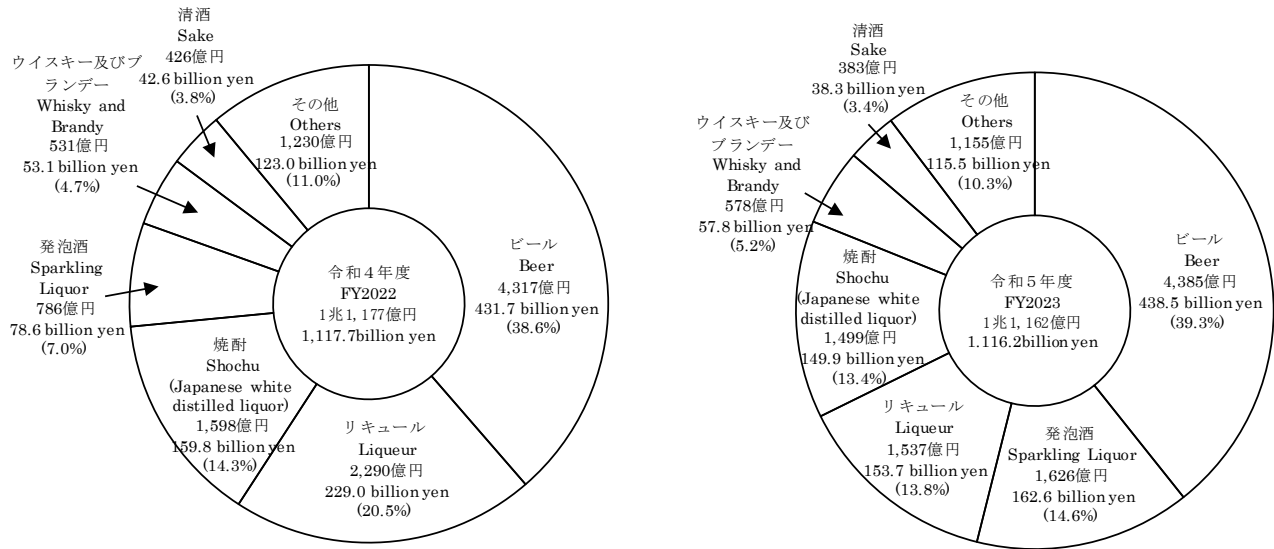
(第21表) 酒税の税額、販売(消費)数量
Table 21: Amount of liquor tax, Volume of sales (consumption)

区 分 Type		税 額 Amount of tax	伸び率 Growth rate	販売数量 (消 費) Volume of sales (consumption)	伸び率 Growth rate
		億円 100 million yen	%	kL	%
平成30年度	FY2018	12,072	△ 1.8	8,245,929	△ 1.5
令和元	2019	11,805	△ 2.2	8,127,905	△ 1.4
2	2020	10,681	△ 9.5	7,827,698	△ 3.7
3	2021	10,721	0.4	7,720,810	△ 1.4
4	2022	11,177	4.3	7,828,376	1.4
5	2023	11,162	△ 0.1	7,822,041	△ 0.1

統計表：8－1 酒税関係総括表
Statistical tables: 8－1 Overview Related to Liquor Tax

(2) 税額を品目等別に前年と比べると、ビールは4,317億円から4,385億円(構成比39.3%)へと68億円(伸び率1.6%)、発泡酒は786億円から1,626億円(構成比14.6%)へと840億円(伸び率106.8%)、ウイスキー及びブランデーは531億円から578億円(構成比5.2%)へと47億円(伸び率8.9%)増加している。
これに対し、リキュールは2,290億円から1,537億円(構成比13.8%)へと753億円(伸び率△32.9%)、焼酎は1,598億円から1,499億円(構成比13.4%)へと99億円(伸び率△6.2%)、清酒は426億円から383億円(構成比3.4%)へと43億円(伸び率△10.1%)減少している(第22図参照)。
Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Beer increased by 6.8 billion yen (rate of increase: 1.6%) from 431.7 billion yen to 438.5 billion yen (component ratio: 39.3%) Sparkling liquor increased by 84.0 billion yen (rate of increase: 106.8%) from 78.6 billion yen to 162.6 billion yen (component ratio: 14.6%); Whisky and Brandy increased by 4.7 billion yen (rate of increase: 8.9%) from 53.1 billion yen to 57.8 billion yen (component ratio: 5.2%).
Liqueur decreased by 75.3 billion yen (rate of decrease: 32.9%) from 229.0 billion yen to 153.7 billion yen (component ratio: 13.8%); Shochu (Japanese white distilled liquor) decreased by 9.9 billion yen (rate of decrease: 6.2%) from 159.8 billion yen to 149.9 billion yen (component ratio: 13.4%); Sake decreased by 4.3 billion yen (rate of decrease: 10.1%) from 42.6 billion yen to 38.3 billion yen (component ratio: 3.4%)(see Figure 22).

(第22図) 品目等別の税額
Figure 22: Amount of tax revenue by item of alcoholic beverage



統計表：8－1 酒税関係総括表
Statistical tables: 8－1 Overview Related to Liquor Tax

(3) 販売（消費）数量の状況を品目等別に前年と比べると、ビールは210万kLから222万kL（構成比28.4%）へと12万kL（伸び率6.0%）、発泡酒は57万kLから75万kL（構成比9.6%）へと18万kL（伸び率31.9%）、ウイスキー及びブランデーは19万kLから21万kL（構成比2.6%）へと2万kL（伸び率9.2%）増加している。

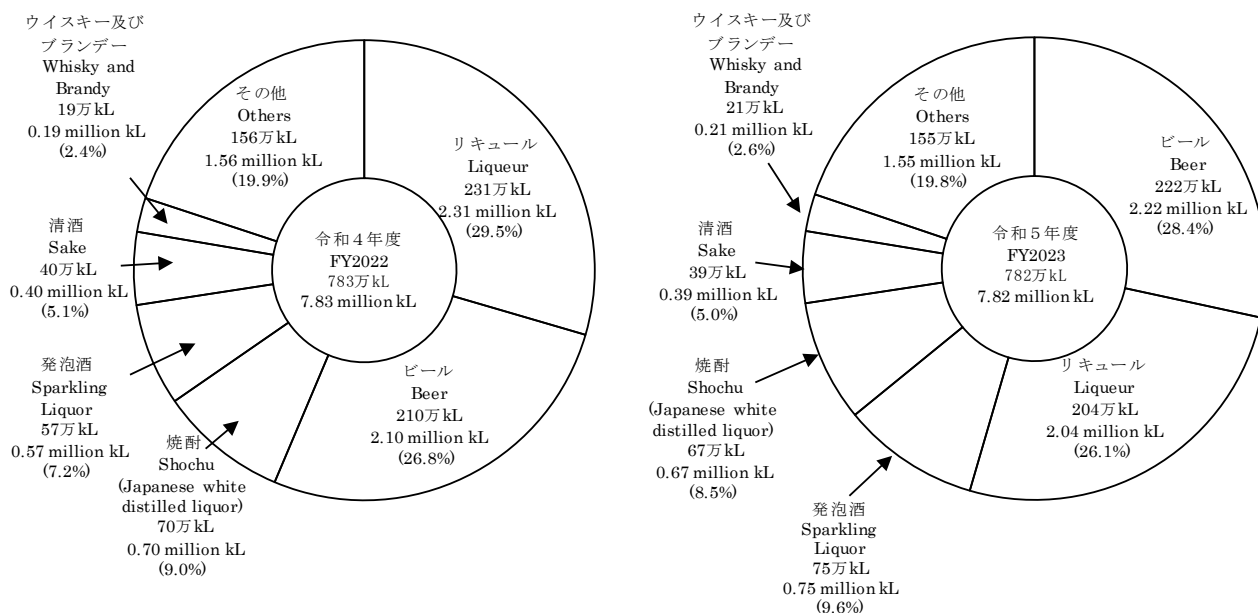
これに対し、リキュールは231万kLから204万kL（構成比26.1%）へと27万kL（伸び率△11.8%）、焼酎は70万kLから67万kL（構成比8.5%）へと3万kL（伸び率△5.0%）、清酒は40万kLから39万kL（構成比5.0%）へと1万kL（伸び率△2.9%）、減少している（第23図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows; Beer increased by 0.12 million kL (rate of increase: 6.0%) from 2.10 million kL to 2.22 million kL (component ratio: 28.4 %); Sparkling Liquor increased by 0.18 million kL (rate of increase: 31.9%) from 0.57 million kL to 0.75 million kL (component ratio: 9.6 %); Whisky and Brandy increased by 0.02 million kL (rate of increase: 9.2 %) from 0.19 million kL to 0.21 million kL (component ratio: 2.6%).

Liqueur decreased by 0.27 million kL (rate of decrease: 11.8 %) from 2.31 million kL to 2.04 million kL (component ratio: 26.1 %); Shochu(Japanese white distilled liquor) decreased by 0.03 million kL (rate of decrease: 5.0 %) from 0.70 million kL to 0.67 million kL (component ratio: 8.5 %); Sake decreased by 0.01 million kL (rate of decrease: 2.9 %) from 0.40 million kL to 0.39 million kL (component ratio: 5.0 %).(see Figure 23) .

（第23図）品目等別の販売（消費）数量

Figure 23: Volume of sales (consumption) by item of alcoholic beverage



統計表：8－1 酒税関係総括表

Statistical tables: 8－1 Overview Related to Liquor Tax