

8 酒 税

Liquor tax

- (1) 令和6年度における酒税の税額は1兆1,163億円(前年1兆1,162億円)で、前年に比べて1億円(伸び率0.0%)増加している。また、販売(消費)数量は773万kL(前年782万kL)で、前年に比べて9万kL(伸び率△1.1%)減少している(第17表参照)。

The amount of liquor tax for FY 2024 is 1,116.3 billion yen, which is 0.1 billion yen more (rate of increase: 0.0%) than the previous year (1,116.2 billion yen).

The volume of sales (consumption) is 7.73 million kL, which is 0.09 million kL less (rate of decrease: 1.1%) than the previous year (7.82 million kL) (see Table 17).

(第17表) 酒税の税額、販売(消費)数量

Table 17: 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	%
令和元年 FY2019	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
6 2024	11,163	0.0	7,732,368	△ 1.1

統計表：8-1 酒税関係総括表

Statistical tables: 8-1 Overview Related to Liquor Tax

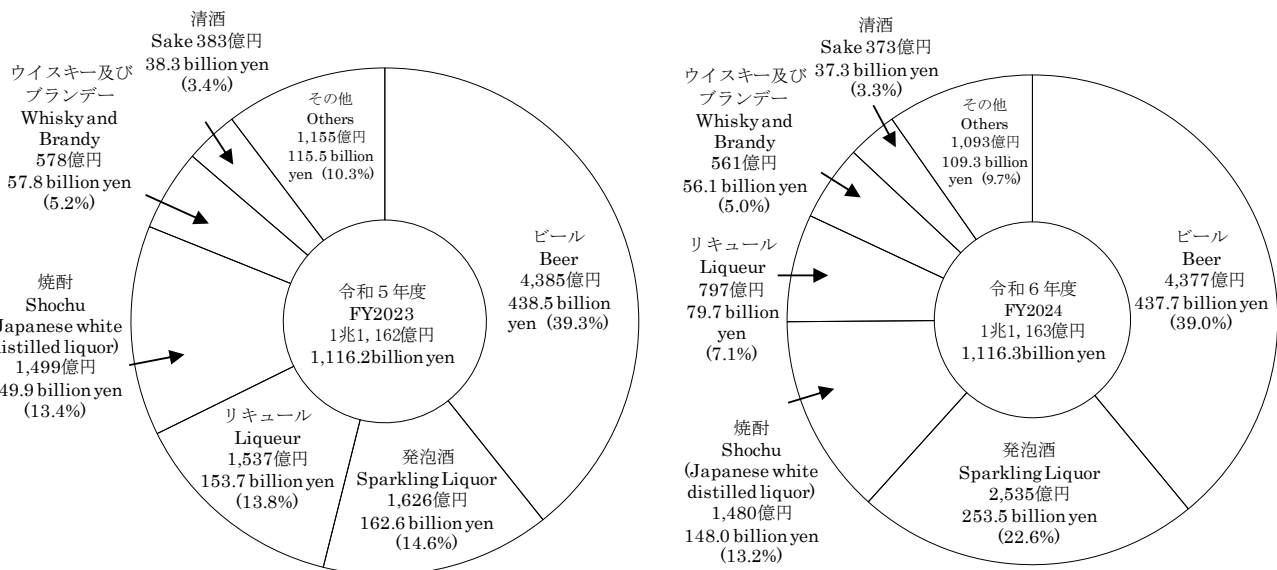
- (2) 税額を品目等別に前年と比べると、発泡酒は1,626億円から2,535億円(構成比22.6%)へと909億円(伸び率55.9%)増加している。これに対し、ビールは4,385億円から4,377億円(構成比39.0%)へと8億円(伸び率△0.2%)、焼酎は1,499億円から1,480億円(構成比13.2%)へと18億円(伸び率△1.2%)、リキュールは1,537億円から797億円(構成比7.1%)へと740億円(伸び率△48.2%)、ウイスキー及びブランデーは578億円から561億円(構成比5.0%)へと18億円(伸び率△3.1%)、清酒は383億円から373億円(構成比3.3%)へと10億円(伸び率△2.7%)減少している(第18図参照)。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Sparkling Liquor increased by 90.9 billion yen (rate of increase: 55.9%) from 162.6 billion yen to 253.5 billion yen (component ratio: 22.6%).

Beer decreased by 0.8 billion yen (rate of decrease: 0.2%) from 438.5 billion yen to 437.7 billion yen (component ratio: 39.0%); Shochu (Japanese white distilled liquor) decreased by 1.8 billion yen (rate of decrease: 1.2%) from 149.9 billion yen to 148.0 billion yen (component ratio: 13.2%); Liqueur decreased by 74.0 billion yen (rate of decrease: 48.2%) from 153.7 billion yen to 79.7 billion yen (component ratio: 7.1%); Whisky and Brandy decreased by 1.8 billion yen (rate of decrease: 3.1%) from 57.8 billion yen to 56.1 billion yen (component ratio: 5.0%); Sake decreased by 1.0 billion yen (rate of decrease: 2.7%) from 38.3 billion yen to 37.3 billion yen (component ratio: 3.3%) (see Figure 18).

(第18図) 品目等別の税額

Figure 18: 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

(注) 令和6年度の各品目の税額について、所得税法等の一部を改正する法律（令和5年法律第3号）（以下「令和5年改正法」という。）による改正後の租税特別措置法（以下「措置法」という。）第87条の規定の適用を受ける酒類及び沖縄の復帰に伴う国税関係法令の適用の特別措置等に関する政令第72条の規定の適用を受ける酒類（措置法の規定の適用を受けるものに限る。）は、同法第87条の規定及び同令第72条の規定の適用を受けないものとして算出した金額を基にしたものであり、令和6年度の合計税額については、同法第87条及び同令第72条の規定を適用（51億円）した金額である。

Note: With regard to the tax amounts for each item in fiscal year FY 2024, the tax amounts for alcoholic beverages subject to the application of Article 87 of the Special Taxation Measures Act (hereinafter referred to as the “Special Measures Act”) as amended by the Act to Partially Amend the Income Tax Act and Other Acts (Act No. 3 of 2023; hereinafter referred to as the “2023 Amendment Act”), as well as alcoholic beverages subject to the application of Article 72 of the Cabinet Order on Special Measures for the Application of National Tax-Related Laws in Connection with the Reversion of Okinawa (limited to those to which the provisions of the Special Measures Act apply), are based on amounts calculated as if the provisions of Article 87 of the Special Measures Act and Article 72 of said Cabinet Order did not apply.

The total tax amount for FY 2024 is the amount after applying Article 87 of the Special Measures Act and Article 72 of said Cabinet Order (5.1 billion yen).

(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222万kLから233万kL（構成比30.1%）へと11万kL（伸び率4.9%）、発泡酒は75万kLから98万kL（構成比12.6%）へと23万kL（伸び率30.7%）増加している。

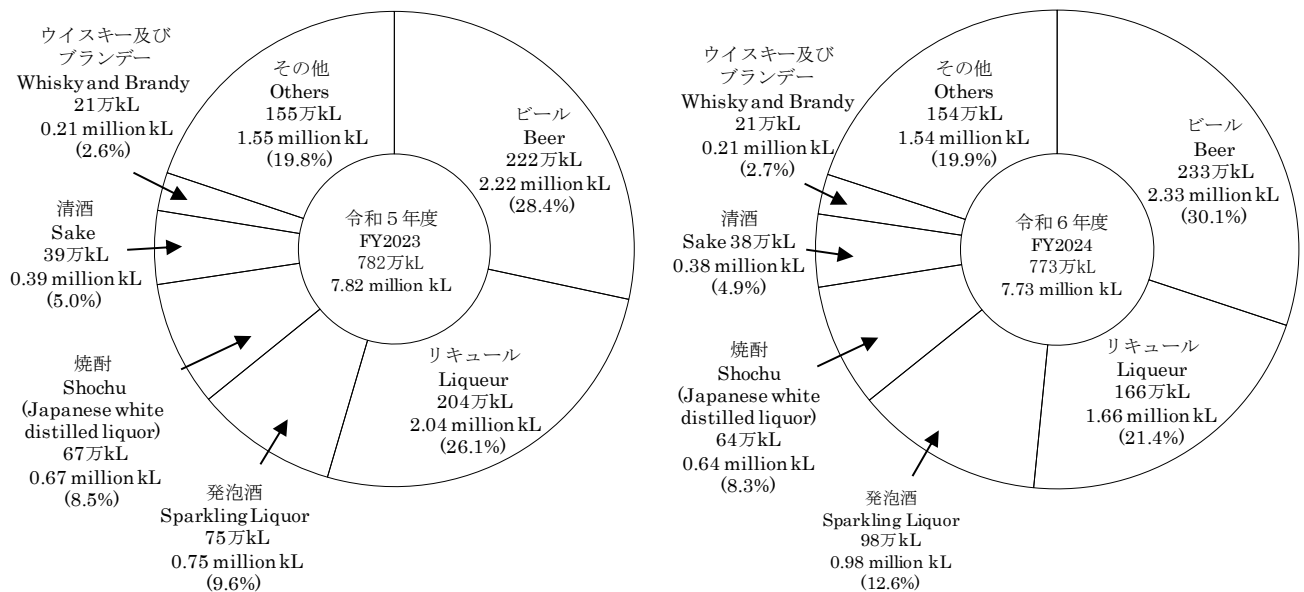
これに対し、リキュールは204万kLから166万kL（構成比21.4%）へと38万kL（伸び率△18.8%）、焼酎は67万kLから64万kL（構成比8.3%）へと3万kL（伸び率△4.1%）、清酒は39万kLから38万kL（構成比4.9%）へと1万kL（伸び率△2.8%）、減少している（第19図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows; Beer increased by 0.11 million kL (rate of increase: 4.9%) from 2.22 million kL to 2.33 million kL (component ratio: 30.1 %); Sparkling Liquor increased by 0.23 million kL (rate of increase: 30.7%) from 0.75 million kL to 0.98 million kL (component ratio: 12.6 %).

Liqueur decreased by 0.38 million kL (rate of decrease: 18.8 %) from 2.04 million kL to 1.66 million kL (component ratio: 21.4 %); Shochu (Japanese white distilled liquor) decreased by 0.03 million kL (rate of decrease: 4.1 %) from 0.67 million kL to 0.64 million kL (component ratio: 8.3 %); Sake decreased by 0.01 million kL (rate of decrease: 2.8 %) from 0.39 million kL to 0.38 million kL (component ratio: 4.9 %). (see Figure 19) .

(第19図) 品目等別の販売（消費）数量

Figure 19: 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