

# 19－5 資料収集 Information Returns

(1) 法定資料・法定外資料の資料収集

(単位：千枚)

Information returns and documents other than information returns

(Returns in thousands)

| 区 分<br>Type<br>事務年度<br>Business year<br>(July 1st through<br>June 30th) | 法 定 資 料<br>Information returns                               |                                           |                                           |                 |            | 法 定 外 資<br>Other information<br>returns | 合 計<br>Total |
|-------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------------------------|-------------------------------------------|-----------------|------------|-----------------------------------------|--------------|
|                                                                         | 給与源泉<br>徴収票<br>Withholding record<br>of employment<br>income | 利 子<br>支払調書<br>Interest payment<br>record | 配 当<br>支払調書<br>Dividend payment<br>record | そ の 他<br>Others | 計<br>Total |                                         |              |
| 平成12年度 FY2000                                                           | 19,146                                                       | 3,597                                     | 2,748                                     | 61,161          | 86,652     | 38,584                                  | 125,236      |
| 13 2001                                                                 | 20,083                                                       | 2,137                                     | 2,507                                     | 64,532          | 89,259     | 37,118                                  | 126,377      |
| 14 2002                                                                 | 20,043                                                       | 928                                       | 2,635                                     | 68,390          | 91,996     | 37,574                                  | 129,570      |
| 15 2003                                                                 | 19,407                                                       | 780                                       | 3,931                                     | 77,826          | 101,944    | 40,302                                  | 142,246      |
| 16 2004                                                                 | 19,421                                                       | 776                                       | 6,143                                     | 77,671          | 104,011    | 50,423                                  | 154,434      |
| 17 2005                                                                 | 19,428                                                       | 743                                       | 11,164                                    | 84,135          | 115,470    | 53,884                                  | 169,354      |

資料：課税総括課調

Source: Taxation Management Division

(2) 不動産等の譲受けの対価の支払調書の提出監査状況

(単位：件)

Statistics of audit on submission of payment record of compensation for real estate

(Number of cases)

| 区 分<br>Type<br>事務年度<br>Business year<br>(July 1st through<br>June 30th) | 提出者数<br>Number of<br>submitters<br>① | 監 査<br>対象者数<br>Number of<br>submitters audited<br>② | 非違のあった<br>監査対象者<br>Number of audited<br>submitters to be found<br>inaccuracy<br>③ | 非違のあった<br>延 枚 数<br>Accumulated number<br>of inaccurate returns<br>④ | 監査1件あたり<br>非違枚数<br>Number of<br>inaccurate returns<br>per audit case<br>④／③ | 割 合<br>Percentage |      |
|-------------------------------------------------------------------------|--------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------|------|
|                                                                         |                                      |                                                     |                                                                                   |                                                                     |                                                                             | ②／①               | ③／②  |
| 平成12年度 FY2000                                                           | 116,829                              | 7,996                                               | 6,853                                                                             | 24,515                                                              | 4                                                                           | 6.8               | 85.7 |
| 13 2001                                                                 | 60,907                               | 8,043                                               | 6,794                                                                             | 15,884                                                              | 2                                                                           | 13.2              | 84.5 |
| 14 2002                                                                 | 57,577                               | 6,297                                               | 5,382                                                                             | 15,240                                                              | 3                                                                           | 10.9              | 85.5 |
| 15 2003                                                                 | 54,959                               | 6,215                                               | 5,295                                                                             | 13,307                                                              | 3                                                                           | 11.3              | 85.2 |
| 16 2004                                                                 | 56,085                               | 6,490                                               | 5,061                                                                             | 16,449                                                              | 3                                                                           | 11.6              | 78.0 |
| 17 2005                                                                 | 59,531                               | 7,869                                               | 5,832                                                                             | 17,609                                                              | 3                                                                           | 13.2              | 74.1 |

資料：課税総括課調

Source: Taxation Management Division

## 19－6 税務相談 Tax Consultation

### (1) 税務相談室における相談等の受理状況 Statistics of reception of tax consultation

(単位：件)  
(Number of cases)

| 区 分<br>Type                              | 所得税<br>Income tax | 法人税<br>Corporation tax | 資産税<br>Property tax | 間 接 税<br>Indirect tax  |               | 通則・徴収<br>Tax collection | その他<br>Others | 合 計<br>Total                 |
|------------------------------------------|-------------------|------------------------|---------------------|------------------------|---------------|-------------------------|---------------|------------------------------|
|                                          |                   |                        |                     | 消費税<br>Consumption tax | その他<br>Others |                         |               |                              |
| 平成12年度 FY2000                            | 1,523,050         | 207,191                | 709,803             | 69,822                 | 46,846        | 54,886                  | 227,382       | 外2,101<br>Extra<br>2,838,980 |
| 13 2001                                  | 1,568,519         | 201,497                | 686,371             | 65,879                 | 47,760        | 48,024                  | 227,727       | 外2,498<br>2,845,777          |
| 14 2002                                  | 1,529,846         | 204,619                | 673,897             | 66,882                 | 44,150        | 48,909                  | 236,595       | 外2,373<br>2,804,898          |
| 15 2003                                  | 1,534,593         | 213,771                | 767,539             | 113,651                | 46,538        | 45,259                  | 264,770       | 外2,018<br>2,986,121          |
| 16 2004                                  | 1,505,478         | 204,486                | 733,069             | 120,709                | 45,563        | 45,692                  | 230,554       | 外1,781<br>2,885,551          |
| 17 2005                                  | 1,438,627         | 195,587                | 771,504             | 120,492                | 54,955        | 71,326                  | 242,266       | 外1,341<br>2,894,757          |
| (国 税 局 別) By Regional<br>Taxation Bureau |                   |                        |                     |                        |               |                         |               |                              |
| 札幌 Sapporo                               | 66,870            | 4,225                  | 30,708              | 3,854                  | 2,078         | 3,258                   | 19,036        | 外55<br>130,029               |
| 仙台 Sendai                                | 108,156           | 6,815                  | 31,546              | 7,104                  | 2,871         | 5,725                   | 17,406        | 外66<br>179,623               |
| 関東信越 Kanto Shinetsu                      | 212,499           | 12,316                 | 105,685             | 9,814                  | 4,482         | 9,901                   | 45,682        | 外131<br>400,379              |
| 東京 Tokyo                                 | 285,815           | 86,055                 | 176,559             | 35,662                 | 18,923        | 16,444                  | 39,836        | 外185<br>659,294              |
| 金沢 Kanazawa                              | 56,041            | 2,839                  | 31,662              | 3,027                  | 1,624         | 2,525                   | 10,461        | 外46<br>108,179               |
| 名古屋 Nagoya                               | 176,626           | 26,964                 | 120,886             | 18,882                 | 8,008         | 8,442                   | 27,944        | 外198<br>387,752              |
| 大阪 Osaka                                 | 178,466           | 37,326                 | 101,758             | 21,223                 | 7,629         | 9,410                   | 26,448        | 外156<br>382,260              |
| 広島 Hiroshima                             | 141,934           | 6,468                  | 51,112              | 7,002                  | 3,686         | 6,253                   | 18,787        | 外57<br>235,242               |
| 高松 Takamatsu                             | 57,490            | 3,032                  | 52,359              | 3,523                  | 1,558         | 2,095                   | 9,922         | 外21<br>129,979               |
| 福岡 Fukuoka                               | 99,660            | 5,875                  | 33,870              | 6,153                  | 2,303         | 4,712                   | 16,832        | 外123<br>169,405              |
| 熊本 Kumamoto                              | 43,302            | 2,939                  | 24,824              | 3,172                  | 1,235         | 1,939                   | 7,883         | 外25<br>85,294                |
| 沖縄 Okinawa                               | 11,751            | 721                    | 10,527              | 1,072                  | 558           | 617                     | 2,015         | 27,261                       |
| 庁 National Tax<br>Agency                 | 17                | 12                     | 8                   | 4                      | 0             | 5                       | 14            | 外278<br>60                   |
| 合 計 Total                                | 1,438,627         | 195,587                | 771,504             | 120,492                | 54,955        | 71,326                  | 242,266       | 外1,341<br>2,894,757          |

資料：税務相談官室調

(注) 外書は、苦情件数を示す。

Source: Tax Counsel Office

Note: Figures preceded by "Excluding" show the number of complaints.

### (2) タックスアンサーの利用状況

(単位：件)

Statistics of use of "Taxanswer"

(Number of cases)

| 年度 Fiscal Year | 区分<br>Type | タ ッ ク ス ア ン サ ー<br>Taxanswer |               |                     |            |
|----------------|------------|------------------------------|---------------|---------------------|------------|
|                |            | 電 話<br>Telephone             | ファクシミリ<br>Fax | インターネット<br>Internet | 計<br>Total |
| 平成12年度 FY2000  |            | 707,551                      | 639,922       | 7,971,561           | 9,319,034  |
| 13 2001        |            | 577,348                      | 456,651       | 12,277,264          | 13,311,263 |
| 14 2002        |            | 404,757                      | 292,071       | 16,334,878          | 17,031,706 |
| 15 2003        |            | 302,047                      | 189,391       | 19,979,793          | 20,471,231 |
| 16 2004        |            | 233,670                      | 113,629       | 26,614,710          | 26,962,009 |
| 17 2005        |            | 162,190                      | 67,434        | 29,651,674          | 29,881,298 |

資料：税務相談官室調

Source: Tax Counsel Office

# 19－7 税 理 士

## Certified Tax Public Accountant

## (1) 税理士試験の受験・合格者数

(単位：人)

Numbers of examinees and successful candidates of Certified Public Tax Accountant examination

(In person)

| 区 分<br>Type   |                                   | 受 験 者 数<br>Numbers of examinees | 合 格 者 数<br>Number of successful candidates | 一 部 科 目 合 格 者 数<br>Numbers of successful candidates<br>for part of subjects |
|---------------|-----------------------------------|---------------------------------|--------------------------------------------|-----------------------------------------------------------------------------|
| 第 1 回 (昭和26年) | 1 <sup>st</sup> Examination(1951) | 3, 112                          | 35                                         | 963                                                                         |
| 5 ( 30 )      | 5 (1955)                          | 7, 849                          | 250                                        | 2, 091                                                                      |
| 10 ( 35 )     | 10 (1960)                         | 13, 538                         | 618                                        | 3, 449                                                                      |
| 15 ( 40 )     | 15 (1965)                         | 23, 428                         | 767                                        | 5, 370                                                                      |
| 20 ( 45 )     | 20 (1970)                         | 30, 579                         | 661                                        | 5, 128                                                                      |
| 25 ( 50 )     | 25 (1975)                         | 37, 799                         | 781                                        | 5, 804                                                                      |
| 30 ( 55 )     | 30 (1980)                         | 42, 588                         | 872                                        | 6, 815                                                                      |
| 35 ( 60 )     | 35 (1985)                         | 39, 739                         | 940                                        | 5, 954                                                                      |
| 40 (平成2 )     | 40 (1990)                         | 39, 591                         | 949                                        | 5, 530                                                                      |
| 45 ( 7 )      | 45 (1995)                         | 52, 032                         | 943                                        | 7, 256                                                                      |
| 46 ( 8 )      | 46 (1996)                         | 53, 137                         | 1, 022                                     | 7, 727                                                                      |
| 47 ( 9 )      | 47 (1997)                         | 52, 032                         | 968                                        | 7, 298                                                                      |
| 48 ( 10 )     | 48 (1998)                         | 51, 773                         | 1, 025                                     | 7, 159                                                                      |
| 49 ( 11 )     | 49 (1999)                         | 52, 477                         | 1, 052                                     | 6, 945                                                                      |
| 50 ( 12 )     | 50 (2000)                         | 52, 567                         | 1, 076                                     | 7, 173                                                                      |
| 51 ( 13 )     | 51 (2001)                         | 50, 677                         | 1, 085                                     | 7, 415                                                                      |
| 52 ( 14 )     | 52 (2002)                         | 52, 560                         | 1, 074                                     | 7, 706                                                                      |
| 53 ( 15 )     | 53 (2003)                         | 55, 175                         | 1, 193                                     | 9, 850                                                                      |
| 54 ( 16 )     | 54 (2004)                         | 56, 126                         | 1, 090                                     | 8, 039                                                                      |
| 55 ( 17 )     | 55 (2005)                         | 56, 314                         | 1, 055                                     | 8, 662                                                                      |

資料：総務課調

Source: Co-ordination Division

## (2) 税理士登録者数

(単位：人)

Number of registrations of Certified Public Tax Accountant

(In person)

| 区 分<br>Type                           | 弁 護 士<br>Lawyers | 公 認<br>会 計 士<br>Certified public<br>accountants | 試 験<br>合 格 者<br>Those who<br>passed the<br>examination | 試 験<br>免 除 者<br>Those exempted<br>from the<br>examination | 資 格<br>認 定 者<br>Those who<br>were certified<br>as qualified | 税 務<br>代 理 士<br>Tax proxy | 特別試験<br>合 格 者<br>Those who<br>passed the<br>special<br>examination | 特例法<br>認 定 者<br>Those authorized<br>under the special<br>measure law | 合 計<br>Total |
|---------------------------------------|------------------|-------------------------------------------------|--------------------------------------------------------|-----------------------------------------------------------|-------------------------------------------------------------|---------------------------|--------------------------------------------------------------------|----------------------------------------------------------------------|--------------|
| 平成12年度 FY2000                         | 327              | 5,595                                           | 27,736                                                 | 12,181                                                    | 246                                                         | 414                       | 18,637                                                             | 8                                                                    | 65,144       |
| 13 2001                               | 326              | 5,663                                           | 28,372                                                 | 13,029                                                    | 209                                                         | 374                       | 17,993                                                             | 7                                                                    | 65,973       |
| 14 2002                               | 330              | 5,781                                           | 28,955                                                 | 13,935                                                    | 174                                                         | 327                       | 17,165                                                             | 7                                                                    | 66,674       |
| 15 2003                               | 343              | 5,887                                           | 29,476                                                 | 14,949                                                    | 135                                                         | 279                       | 16,305                                                             | 6                                                                    | 67,370       |
| 16 2004                               | 347              | 6,528                                           | 30,097                                                 | 15,832                                                    | 111                                                         | 247                       | 15,474                                                             | 6                                                                    | 68,642       |
| 17 2005                               | 356              | 6,709                                           | 30,592                                                 | 16,653                                                    | 96                                                          | 215                       | 14,616                                                             | 6                                                                    | 69,243       |
| (国税局別) By Regional<br>Taxation Bureau |                  |                                                 |                                                        |                                                           |                                                             |                           |                                                                    |                                                                      |              |
| 札 幌 Sapporo                           | 1                | 113                                             | 695                                                    | 430                                                       | 2                                                           | —                         | 727                                                                | 1                                                                    | 1,969        |
| 仙 台 Sendai                            | 3                | 149                                             | 934                                                    | 548                                                       | 7                                                           | 2                         | 1,021                                                              | 1                                                                    | 2,665        |
| 関 東 信 越 Kanto Shinetsu                | 32               | 500                                             | 3,105                                                  | 1,673                                                     | 14                                                          | 18                        | 1,713                                                              | —                                                                    | 7,055        |
| 東 京 Tokyo                             | 115              | 3,345                                           | 13,050                                                 | 5,290                                                     | 24                                                          | 106                       | 3,816                                                              | 3                                                                    | 25,749       |
| 金 沢 Kanazawa                          | 3                | 122                                             | 497                                                    | 300                                                       | 1                                                           | 1                         | 347                                                                | —                                                                    | 1,271        |
| 名 古 屋 Nagoya                          | 21               | 581                                             | 3,039                                                  | 2,655                                                     | 9                                                           | 27                        | 1,630                                                              | 1                                                                    | 7,963        |
| 大 阪 Osaka                             | 164              | 1,321                                           | 5,775                                                  | 3,034                                                     | 10                                                          | 35                        | 2,753                                                              | —                                                                    | 13,092       |
| 広 島 Hiroshima                         | 7                | 159                                             | 1,125                                                  | 741                                                       | 7                                                           | 5                         | 919                                                                | —                                                                    | 2,963        |
| 高 松 Takamatsu                         | 2                | 93                                              | 549                                                    | 440                                                       | 3                                                           | 4                         | 424                                                                | —                                                                    | 1,515        |
| 福 岡 Fukuoka                           | —                | 194                                             | 1,109                                                  | 760                                                       | 8                                                           | 11                        | 707                                                                | —                                                                    | 2,789        |
| 熊 本 Kumamoto                          | 6                | 107                                             | 616                                                    | 653                                                       | 3                                                           | 3                         | 497                                                                | —                                                                    | 1,885        |
| 沖 縄 Okinawa                           | 2                | 25                                              | 98                                                     | 129                                                       | 8                                                           | 3                         | 62                                                                 | —                                                                    | 327          |
| 合 計 Total                             | 356              | 6,709                                           | 30,592                                                 | 16,653                                                    | 96                                                          | 215                       | 14,616                                                             | 6                                                                    | 69,243       |

資 料：総務課調

調査時点：各年度末(3月31日現在)

用語の説明：1 試験合格者とは、税理士試験の試験科目の最終科目が試験合格による者をいう。

2 試験免除者とは、税理士試験の試験科目の最終科目が免除による者をいう。

3 資格認定者とは、税理士法施行（昭和26年7月15日）の際、国又は地方公共団体の職員である者で、税理士試験の合格者と同等以上の学識を有する旨の税理士試験委員の認定を受けた者をいう。

4 税務代理士とは、税務代理士の許可を受けた者をいう。

5 特別試験合格者とは、一定の実務経験を有する者に対し行う特別の税理士試験に合格した者をいう。

6 特例法認定者とは、公認会計士特例試験等に関する法律（昭和39年法律第123号）第12条の規定に基づき、税理士試験委員の認定を受けた者をいう。

Source: Co-ordination Division

Time of survey: on the end of each fiscal year (31st March)

Terminology: 1 “Those who passed the examination” means those who passed the examination on final subjects of the Certified Public Tax Accountant Examination.

2 “Those exempted from examination” means those who were exempted from the examination on final subjects of the Certified Public Tax Accountant Examination.

3 “Those who were recognized as qualified” means those who were employees of the government or a local public entity as of the date of enforcement of the Certified Public Tax Accountant Law (July 15, 1951), and who were recognized as having equal or higher level of knowledge compared to those who pass the Certified Public Tax Accountant Examination by the examiners of the examination.

4 “Tax proxy” means a person who got a permission as tax proxy.

5 “Those who passed the special examination” means those who passed the Special Certified Public Tax Accountant Examination held for those

6 “Those authorized under the special measure law” means those who were authorized according to the provisions of the Law for Special Measure of Certified Public Accountant Examination (Law No. 123 of 1964), Sec. 12 by the examiners of the Certified Public Tax

Accountant Examination.

## (3) 国税局別の通知弁護士数、通知弁護士法人、許可公認会計士数

Number of enrolled lawyers, enrolled law corporations and certified public accountants with permission for each Regional Taxation Bureaus

| 国税局<br>Regional Taxation Bureau | 区分<br>Type     | 通 知 弁 護 士<br>Enrolled lawyers |              |              |              |              | 通知弁護士法人<br>Enrolled law corporations |
|---------------------------------|----------------|-------------------------------|--------------|--------------|--------------|--------------|--------------------------------------|
|                                 |                | 平成<br>13年度<br>FY2001          | 14<br>FY2002 | 15<br>FY2003 | 16<br>FY2004 | 17<br>FY2005 | 17<br>FY2005                         |
|                                 |                | 人<br>Person                   | 人<br>Person  | 人<br>Person  | 人<br>Person  | 人<br>Person  | 社<br>Number                          |
| 札幌                              | Sapporo        | 25                            | 26           | 29           | 54           | 72           | —                                    |
| 仙台                              | Sendai         | 33                            | 37           | 38           | 68           | 80           | —                                    |
| 関東信越                            | Kanto Shinetsu | 127                           | 177          | 186          | 227          | 247          | 3                                    |
| 東京                              | Sapporo        | 738                           | 765          | 783          | 842          | 910          | 4                                    |
| 金沢                              | Sendai         | 22                            | 25           | 25           | 57           | 70           | —                                    |
| 名古屋                             | Nagoya         | 126                           | 131          | 150          | 179          | 197          | 1                                    |
| 大阪                              | Kanazawa       | 203                           | 199          | 197          | 237          | 263          | —                                    |
| 広島                              | Hiroshima      | 42                            | 41           | 40           | 72           | 86           | —                                    |
| 高松                              | Takamatsu      | 18                            | 20           | 19           | 59           | 65           | —                                    |
| 福岡                              | Fukuoka        | 46                            | 46           | 43           | 71           | 87           | 1                                    |
| 熊本                              | Kumamoto       | 20                            | 20           | 20           | 50           | 66           | —                                    |
| 沖縄                              | Okinawa        | 14                            | 14           | 14           | 35           | 42           | —                                    |
| 合 計                             | Total          | 1, 414                        | 1, 501       | 1, 544       | 1, 951       | 2, 185       | 9                                    |

資料：総務課調

調査時点：各年度末(3月31日現在)

用語の説明：1 通知弁護士とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士をいう。

2 通知弁護士法人とは、税理士法第51条により、税理士業務を行おうとする地域を所轄する国税局長に対し税理士業務を行うことを通知した弁護士法人をいう。

(注) 通知弁護士数は、国税局ごとに集計しており、合計は延べ人員を示す。

Source: Co-ordination Division

Time of survey: on the end of each fiscal year (31st March)

Terminology: 1 “Enrolled lawyers” means the lawyers who have notified Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

2 “Enrolled law corporations” means the lawyers company who have notified Regional Commissioner concerned that they would practice as Certified Public Tax Accountants on the basis of the Certified Public Tax Accountant Law, Sec. 51.

19－8 平成10年以後、当分の間停止された税目の累年比較  
Yearly Composition of Items of Taxation Suspended for a While since 1998

地価税の課税状況

Statistics of taxation of land value tax

| 区 分<br>Type  | 個 人<br>Individual      |                        |                      | 法 人<br>Corporations    |                        |                      | 合 計<br>Total           |                        |                      |
|--------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|
|              | 件 数<br>Number of cases | 課税価格<br>Taxable amount | 税 額<br>Amount of tax | 件 数<br>Number of cases | 課税価格<br>Taxable amount | 税 額<br>Amount of tax | 件 数<br>Number of cases | 課税価格<br>Taxable amount | 税 額<br>Amount of tax |
|              | 件<br>Case              | 百万円<br>Million yen     | 百万円<br>Million yen   | 件<br>Case              | 百万円<br>Million yen     | 百万円<br>Million yen   | 件<br>Case              | 百万円<br>Million yen     | 百万円<br>Million yen   |
| 平成4年分 FY1992 | 12,345                 | 36,284,308             | 35,386               | 28,734                 | 305,595,924            | 496,300              | 41,079                 | 341,880,232            | 531,686              |
| 5 1993       | 8,473                  | 23,619,218             | 31,767               | 25,221                 | 245,985,832            | 581,673              | 33,694                 | 269,605,050            | 613,440              |
| 6 1994       | 6,113                  | 16,228,344             | 21,082               | 22,430                 | 207,432,556            | 479,463              | 28,543                 | 223,660,900            | 500,546              |
| 7 1995       | 4,743                  | 1,221,075              | 15,098               | 20,085                 | 175,291,483            | 387,715              | 24,828                 | 187,508,558            | 402,813              |
| 8 1996       | 3,622                  | 9,124,181              | 5,509                | 18,282                 | 153,336,694            | 167,495              | 21,975                 | 162,460,875            | 173,004              |
| 9 1997       | 4,155                  | 10,039,050             | 5,679                | 17,754                 | 138,782,214            | 149,775              | 21,909                 | 148,821,264            | 155,453              |

(注) 1 件数は、実件数を示す。

2 各年分について、翌年6月30日までの間の申告又は処理による課税実績を示したものである。

Note: 1 The number of cases show the actual number of cases.

2 The table shows the statistics of taxation for each year, based on returns filed or dispositions made by June 30 of the following year.

(前年以前分の課税状況)

(Statistics of taxation for the preceding years)

| 区 分<br>Type               | 個 人<br>Individual      |                        |                      | 法 人<br>Corporations    |                        |                      | 合 計<br>Total           |                        |                      |
|---------------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|
|                           | 件 数<br>Number of cases | 課税価格<br>Taxable amount | 税 額<br>Amount of tax | 件 数<br>Number of cases | 課税価格<br>Taxable amount | 税 額<br>Amount of tax | 件 数<br>Number of cases | 課税価格<br>Taxable amount | 税 額<br>Amount of tax |
| 調査年分<br>The year surveyed | 件<br>Case              | 百万円<br>Million yen     | 百万円<br>Million yen   | 件<br>Case              | 百万円<br>Million yen     | 百万円<br>Million yen   | 件<br>Case              | 百万円<br>Million yen     | 百万円<br>Million yen   |
| 平成12年分 FY2000             | —                      | 8,687                  | 2                    | —                      | —                      | —                    | —                      | 8,687                  | 2                    |
| 13 2001                   | —                      | —                      | —                    | —                      | —                      | —                    | —                      | —                      | —                    |
| 14 2002                   | —                      | —                      | —                    | —                      | —                      | —                    | —                      | —                      | —                    |
| 15 2003                   | —                      | —                      | —                    | —                      | —                      | —                    | —                      | —                      | —                    |
| 16 2004                   | —                      | —                      | —                    | —                      | —                      | —                    | —                      | —                      | —                    |
| 17 2005                   | —                      | —                      | —                    | —                      | —                      | —                    | —                      | —                      | —                    |

(注) 平成9年以前分について、調査年分の7月1日から翌年6月30日までの間の申告又は処理による課税実績を示したものである。

Note: The table shows the statistics of taxation for the preceding years, based on returns filed or dispositions made between July 1 of the year surveyed and June 30 of the following year.