9 たばこ税及びたばこ特別税 Tobacco Tax and Special Tobacco Surtax

(1) 課税状況

| Sta | atistics of taxatio | n | | | | |
|----------------|---------------------|---|--------------------------------|----------------------|--------------------------------|----------------------|
| | 区 | 分 | 国 税 National Ta | | 税 関 Custom | |
| | Тур | | 課税標準数量 Quantity as tax base | 税 額 Amount of tax | 課税標準数量 Quantity as tax base | 税 額 Amount of tax |
| | | | Guannity as tax base 千本 | 百万円 | - Cuantity as tax base 千本 | 百万円 |
| | | | Thousand | Million yen | Thousand | Million yer |
| 平 成 | 20 年 度 | FY2008 | 161, 670, 952 | 698, 533 | 82, 460, 652 | 360, 625 |
| | 21 | 2009 | 152, 797, 385 | 659, 812 | 82, 632, 014 | 361, 320 |
| | 22 | 2010 | 139, 146, 335 | 658, 995 | 77, 619, 344 | 386, 170 |
| | 23 | 2011 | 109, 754, 218 | 650, 393 | 89, 785, 473 | 549, 83 |
| | 24 | 2012 | 116, 949, 715 | 690, 224 | 80, 187, 430 | 491, 034 |
| | 25 | 2013 | 117, 710, 831 | 692, 742 | 80, 657, 066 | 493, 877 |
| 紙 | 巻たばこ | Cigarette | 117, 707, 519 | 692, 722 | 80, 426, 811 | 492, 436 |
| パイ | イプたばこ | Pipe smoking tobacco | _ | _ | 112, 225 | 692 |
| 葉 | 巻たばこ | Cigar | 6 | 0 | 114, 397 | 724 |
| 刻。 | みたばこ | Shredded tobacco | 1, 893 | 12 | 2, 114 | 13 |
| かみ用 | の製造たばこ | Manufactured chewing tobacco | 18 | 0 | 662 | 5 |
| かぎ用 | の製造たばこ | Manufactured sniffing tobacco | 1, 395 | 9 | 857 | (|
| | 計 | Total | 117, 710, 831 | 692, 742 | 80, 657, 066 | 493, 877 |
| 手持 | 時品課税額 | Amount of tax for goods in stock | | - | | - |
| 슫 | 計税額 | Total amount of tax | | 692, 742 | | 493, 877 |
| 招 | 控除税額 | Amount of tax deducted | | 2,909 | | 2 2 |
| 差 | 自税額 | Amount of tax after deduction | | 689, 834 | | 493, 876 |
| Additional tax | ∫過少申告 | For understatement | | Х | | C |
| itional 税 | 無申告 | For failure to file | | Х | | - |
| tax | C | | | 人 | | 人 |
| | | | | 入 Person | | 八 Persor |
| | | Number of taxed | | 1 01 3011 | | |
| 部 | 果税人員 | taxpayers | | 447 | | 68, 791 |
| | | | | 百万円 | | 百万円 |
| | | | | Million yen | | Million yer |
| 遅 | 電付金額 | Amount of refund | | 2 | | 3,002 |
| 納期 | 限延長税額 | Amount of tax subject to postponement of due date for tax payment | | - | | 57, 47 |
| | | | 日91日までの問の由生又 | | | |

調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。

Period covered by survey : This table shows the status of taxation based on returns filed or cases processed between April 1, 2013 and March 31, 2014.

(2)免除状況

Statistics of exemption

| (単位 | : | 百 | 万 | 本) |
|------------|---|---|---|----|
| <i>/</i> • | | | | |

| Statistics of exempti | on | | | | (In million pieces) |
|---------------------------------------|-------------------------------|---------------------------------|-----------------------------|---------------|---------------------|
| 区 丁ур | 分 e | 未納税 Non-taxable transference | 輸 出 免 税 Export exemption | その他 Others | 合計 Total |
| 紙巻たばこ | Cigarette | | | | |
| (本則税率 | Regular tax rate | 230, 526 | 15,665 | 4 | 246, 195 |
| ▲ 暫定税率 | Temporary tax rate | 17, 746 | 5 | - | 17, 751 |
| 小計 | Subtotal | 248, 271 | 15,671 | 4 | 263, 945 |
| パイプたばこ | Pipe smoking tobacco | - | - | - | - |
| 葉巻たばこ | Cigar | - | - | - | 0 |
| 刻みたばこ | Shredded tobacco | 0 | - | - | 0 |
| かみ用の製造たばこ | Manufactured chewing tobacco | 0 | 0 | - | 0 |
| かぎ用の製造たばこ | Manufactured sniffing tobacco | 3 | 0 | 0 | 3 |
| · · · · · · · · · · · · · · · · · · · | Total | 248, 274 | 15, 671 | 4 | 263, 949 |
| | | 人 | 人 | 人 | 人 |
| 人員 | Number of taxpayers | Persons | Persons | Persons | Persons |
| | | 892 | 1,069 | 42 | 2,003 |

資料:消費税室調 調査期間等:平成25年4月1日から平成26年3月31日までの間に免除の申請又は処理をしたものである。

(注)税関分は含まない。

Source: Consumption Tax Office

Period covered by survey : This table shows the statistics of applications for exemption filed or cases processed between April 1, 2013 and March 31, 2014. Note: Figures for customhouse are not included.

| (3) | 製i | 告場 | 對数 | | (単位:場) |
|-------------------------|-----|-------------------|-------------------------|---|---------------------|
| | Num | ber (| of manufacturing factor | ries | (In site) |
| | | | <u>–</u> | 分 | 場 数 |
| | | | Туре | 2 | Number of factories |
| Manuf | 製 | | 製造たばこ製造場 | Manufacturing factories for manufactured tobacco | 26 |
| acturing | 造 | $\left\{ \right.$ | 原料事務所 | Regional leaf tabacco procuring office | 5 |
| Manufacturing factories | 場 | | その他 | Others | 34 |
| | | 法 | 定製造場 | Statutory manufacturing factories | 235 |
| | | 合 | 計 | Total | 300 |

調査時点:平成26年3月31日 Time of survey: March 31, 2014

10 揮発油税及び地方揮発油税 Gasoline Tax and Local gasoline Tax

(1) 課税状況

| | Statistic | s of taxation | | | | |
|-------------------|-----------|---------------|-----|---|--------------------|-----------------------------------|
| | | | X | 分 | 数 量 | 税額 |
| | | | T | /pe | Volume | Amount of tax |
| | 平成 | 20 年 度 | | FY2008 | k1 55, 679, 610 | 百万円 Million yen 2, 847, 157 |
| | | 21 | | 2009 | 55, 645, 933 | 2, 989, 173 |
| | | 22 | | 2010 | 55, 992, 090 | 3, 007, 657 |
| | | 23 | | 2011 | 54, 145, 433 | 2, 908, 380 |
| | | 24 | | 2012 | 53, 282, 866 | 2, 861, 980 |
| | | 25 | | 2013 | 52, 526, 755 | 2, 821, 292 |
| 移 | 出 | 数 | 量 | Amount of shipment | 53, 639, 649 | |
| エタ | 1 - | ル相当数 | 女 量 | Amount of ethanol equivalent | 407, 338 | |
| 欠 i | 減 控 | 除数 | 量 | Amount of deduction for loss of reduction | 718, 793 | |
| 場 | 内 消 | 費 数 | 量 | Amount consumed in sites | 638 | |
| 用 途 | 外使 | 用等数 | 、量 | Amount used for unintended use | 12,599 | |
| 課 | 税 | 標 | 準 | Tax base | 52, 526, 755 | 2, 821, 292 |
| 控 | 除 | 税 | 額 | Amount of deduct tax | | 333 |
| 差 | | 引 | 計 | Total after deduction | | 2, 820, 964 |
| Additional tax | 加 算 | ∫過少日 | 申 告 | For understatement | | 0 |
| iona | 税 | 魚 一無 申 | 告 | For failure to file | | 10 |
| | 合 | 計 | | Total | | 2, 820, 973 |
| 課 | 税 | 人 | 員 | Number of taxable taxpayers | | 人 Person 1,498 |
| 還 | 付 | 金 | 額 | Amount of refund | | 百万円 Million yen 5 |
| 納期 | 月 限 | 延長税 | 額 | Amount of tax subject to postponement of due date for tax payment | | 428, 222 |

調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。

(注)1税関分は含まない。

2 平成21年4月1日以降、地方道路税は、地方揮発油税に名称が変更。したがって、旧地方道路税に係る課税 事績を含んでいる。

Period covered by survey : This table shows the status of taxation based on returns filed or cases processed between April 1, 2013 and March 31, 2014. Note: 1 Figures for customhouse are not included.

2 After April 1, 2009, Local Road tax was changed to Local Gasoline tax. This table includes the status of taxation of Local Road tax.

(2) 税関分の課税状況

Statistics of taxation for custom house

| | | | 0. 10 | | | aotorn | House | | | |
|-----|------|----------|-------|----|-----|--------|---|-----|----------|-------------------------|
| | | | | | 区 | | 分 | 数 | 量 | 税額 |
| | | | | | | Ту | pe | Vol | ume | Amount of tax |
| | | | | | | | | | k1 | 百万円 |
| | | | | | | | | | | Million yen |
| 引 | | 取 | | 数 | | 量 | Amount of receiving | | 629,210 | |
| エ | タノ | <u> </u> | ル | 相当 | ≦ 数 | 量 | Amount of ethanol equivalent | | - | |
| 欠 | 減 | 控 | ß | 余 | 数 | 量 | Amount of deduction for loss of reduction | | 8,457 | |
| 場 | 内 | 消 | 曹 | 뢑 | 数 | 量 | Amount consumed in sites | | - | |
| 用 | 途夕 | | 用 | 等 | 数 | 量 | Amount used for unintended use | | - | |
| | | | 計 | | | | Total | | 620, 753 | 33, 407 |
| 控 | | 除 | | 税 | | 額 | Amoount of deduct tax | | | - |
| 差 | | i | 引 | | | 計 | Total after deduction | | | 33, 407 |
| tax | | 加 算 | Ţ | 過! | 少申 | 告 | Defidient returns | | | 0 |
| | iona | 税 | | 無 | 申 | 告 | No returen or returen after due dat | | | - |
| | | 合 | | 計 | | | Total | | | 33, 407 |
| | | | | | | | | | | 人 |
| 課 | | 税 | | 人 | | 員 | N | | | Person 2, 185 |
| സ | | 化兀 | | Л | | 貝 | Number of taxpayers | | | |
| | | | | | | | | | | 百万円 Million yen |
| 還 | | 付 | | 金 | | 額 | Amount of retund | | | - |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | | 7,901 |

-調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。

Period covered by survey : This table shows the status of taxation based on returns filed or cases processed between April 1, 2013 and March 31, 2014

(3) 免除状況

| Statistics of exemption | ı |
|-------------------------|---|
|-------------------------|---|

| | | 課税外 | 数量等 | | | |
|---|-------------------------------------|--------------------------|---------------|--|--|--|
| | ≤ 分 | Non-taxable volume, etc. | | | | |
| | Туре | 件 数 | 数 量 | | | |
| | | Number of cases | Volume | | | |
| | | 件 | k1 | | | |
| | | Case | | | | |
| 未納税移出 | Non-taxable transference | 1,182 | 41,957,818 | | | |
| 輸 出 免 税 | Export exemption | 183 | 243, 219 | | | |
| 灯 油 免 税 | Exemption for kerosene | 868 | 25, 501, 057 | | | |
| 航空機燃料用 | For aviation fuel | 972 | 613, 416 | | | |
| peror 石化 J ス用 cch 学 J | For gas | 0 | 0 | | | |
| For デer 油用 その他 発 電 等 用 | For others | 938 | 65, 590, 563 | | | |
| 発 電 等 用 | For electric power generation, etc. | 0 | 0 | | | |
| ゴ ム 用 | For rubber | 188 | 6,425 | | | |
| 塗料 用 | For paint | 1,054 | 41,576 | | | |
| ノルマルパラフィン用 | For normal paraffin | 0 | 0 | | | |
| 印刷用インキ用 | For printing ink | 266 | 2,960 | | | |
| 接 着 剤 用 | For adhesive agent | 132 | 8,678 | | | |
| 洗浄用又は離型用 | For cleansing or for mold release | 430 | 12,058 | | | |
| 駐 留 軍 用 | For stationary trrops | 145 | 22,827 | | | |
| 外国公館等用 | For foreign government offices | 339 | 1,411 | | | |
| そ の 他 | Others | 19 | 16 | | | |
| 合 計 | Total | 6, 716 | 134, 002, 024 | | | |

資料:消費税室調

調査期間等:平成25年4月1日から平成26年3月31日までの間に免税の申請又は処理したものである。 (注)税関分は含まない。

Source: Consumption Tax Office

Period covered by survey : This table shows the status of applications for exemption filed or cases processed between April 1, 2013 and March 31, 2014.

Note: Figures for customhouse are not included.

| (4) | | | 場数 r of re | | d fact | ories | s, etc | | | | (単位:場) (In site |
|--------------------------------------|--------|------------------|-----------------|----------------------------------|--------|-------|--------|----------|----|---|---|
| | | | | | | | Þ | <u>C</u> | | 分 | 場 数 |
| | | | | | | | | | | Туре | Number of sites |
| | | 平 | 成 | 20 21 22 23 24 25 | 年 | 度 | | | | FY2008 2009 2010 2011 2012 2013 | 5, 97 5, 82 5, 97 5, 79 5, 79 5, 71 5, 77 |
| Manufacturing factories | 製造場 | | 製活が 天然神 の | 軍発 耳生 | | 造場 | ŕ | | | Oil refineries Natural volatile oil refineries Waste oil recycling facilities Others | 4 1 2 39 |
| ъp | 石工 | ſ | ガス | Σ場 | | | | | | Gas plant | |
| Petrochemical plants | 油 化 | ł | 特定る | 石油 | 化学 | 製品 | 製造 | 墙場 | | Manufacturing plants of specified petrochemicals | 22 |
| mical | 学場 | | その住 | 也 | | | | | | Others | 5 |
| 未 | 納 | _ | 税 | | 蔵 | | 置 | | 場 | Non-taxable warehousing sites | 27 |
| | 定石 | 油 | 化化 | 学 | 製 | ᇤ | 蔵 | 置 | 場 | Warehousing site of specified petrochemicals | 42 |
| | 免 | $\left(\right)$ | 航空月 | 丮揮 | | | | | | For aviation fuel | 90 |
| Fa | 税 | | 発電 | 等用 | 揮 | | | | | For electric power generation, etc. | - |
| Facilities using tax exempt gasoline | 揮 | | ゴム | | | | | | | For rubber | 18 |
| ies ι t ga: | 発 | | 塗料月 | | | | | | | For paint | 8 |
| solii | 油 | | ノルマルバ | | | | | | | For normal paraffin | - |
| g ta ne | 使 | | 印刷月 | | | 用挿 | i. | | | For printing ink | 5 |
| × | 用 場 | | 接着科 | | • • | THE P | 1000 | | | For adhesive agent | 3 |
| 4-1- | | 6 | 洗浄り | 书又 | は離 | | | | 18 | For cleansing or for mold release | 11 |
| | 定石 | 消 た ロ | 11Ľ | '子 124 /4 | 段 田 | 品 | 使 | 用 | 場 | Facilities using specified petrochemicals | 2,66 |
| 駐旨 | | 戶 月 | | 税 仮 | - / 14 | ~. | 指员 | ≧店 | 舖 | Designated shops as sites providing non-taxables for stationary trrops | 1 |
| 外 | 国 公 | 館 | i 等 | 用 | 指 | 定 | 給 | 油 | 所 | Designated filling stations as sites for foreign government offices | 27 |
| | 1 | 合 | | | | Ē | ÷ | | | Total | 5, 77 |

調査時点:平成26年3月31日

Time of survey: March 31, 2014

(5) 国税局別の課税状況 ______Statistics of taxation by Regional Taxation Bureaus

| k | S of taxation by | | | | | | | |
|---------------------------------------|-------------------------------|--|--|---|--------------|--------------------|-------------------|------------------------------|
| 区分 Type | | 数 | Volume | 量 | | 税 額 | 免除数量 Volume of | 関係場数 Number of related |
| 国税局 Regional Taxation Bureau | 移出数量 Volume of shipment | エタノール 相当数量 Amount of ethanol equivalent | 欠減控除数量 Volume of deduction for loss of reduction | 場内 消費数量等 Volume consumed in sites,etc. | 計 Total | Amount of tax | Exemption | factories,etc. |
| | k1 | kl | kl | kl | k1 | 百万円 Million yen | kl | 場 Site |
| 札 幌 Sapporo | 3, 079, 240 | 3, 222 | 41, 695 | 12, 505 | 3, 046, 829 | 163, 919 | 7, 556, 933 | 218 |
| 仙 台 Sendai | 2, 967, 218 | 14, 109 | 39, 867 | 0 | 2, 913, 243 | 156, 732 | 2, 804, 612 | 397 |
| 関東信越 Kanto Shinetsu | 2, 028, 411 | 7,239 | 27, 274 | 9 | 1, 993, 908 | 107, 272 | 11, 932, 763 | 988 |
| 東 京 Tokyo | 17, 546, 324 | 254,630 | 233, 438 | 305 | 17, 058, 562 | 917, 750 | 51, 244, 414 | 920 |
| 金 沢 Kanazawa | 264, 639 | 1,162 | 3, 557 | - | 259, 920 | 13, 984 | 242, 370 | 248 |
| 名古屋 Nagoya | 7,641,302 | 27,021 | 102, 793 | 181 | 7, 511, 670 | 404, 126 | 13, 589, 922 | 692 |
| 大 阪 Osaka | 6, 803, 154 | 32, 957 | 91, 398 | 131 | 6, 678, 930 | 359, 326 | 8, 986, 571 | 1, 265 |
| 広 島 Hiroshima | 8, 217, 706 | 37, 296 | 110, 436 | 99 | 8,070,074 | 434, 170 | 26, 437, 127 | 440 |
| 高 松 Takamatsu | 2, 925, 555 | 16,669 | 39, 270 | - | 2, 869, 617 | 154, 385 | 5, 796, 351 | 110 |
| 福 岡 Fukuoka | 26 | - | 0 | 4 | 30 | 2 | 56, 322 | 352 |
| 熊 本 Kumamoto | 1, 453, 508 | 11,514 | 19, 467 | 2 | 1, 422, 529 | 76, 532 | 5, 090, 066 | 127 |
| 沖 縄 Okinawa | 712, 564 | 1,519 | 9, 599 | - | 701, 446 | 33, 094 | 264, 571 | 14 |
| 全国計 Total | 53, 639, 649 | 407, 338 | 718, 793 | 13, 237 | 52, 526, 755 | | 134, 002, 024 | 5, 771 |
| (注) このまた | ト 「(1) 調 税 小 | | 名11公平21 「(| A BER INN | | -1 たまのでなる | | |

(注)この表は、「(1)課税状況」、「(3)免除状況」、「(4)関係場数」を国税局別に示したものである。

Note: This table shows "(1) Statistics of taxation", "(3) Statistics of Exemption", and "(4) Number of related sites" by Regional Taxation Bureaus.

11 航空機燃料税 Aviation Fuel Tax

(1) 課税状況

| 区分 | | 数 量 | 税 額 |
|--|---|-------------|--------------------|
| Туре | | Volume | Amount of tax |
| | | k1 | 百万円 Million yer |
| 平 成 20 年 度 | FY2008 | 5, 023, 899 | 115, 397 |
| 21 | 2009 | 4, 760, 884 | 108, 972 |
| 22 | 2010 | 4, 571, 018 | 104, 349 |
| 23 | 2011 | 4, 445, 001 | 72, 610 |
| 24 | 2012 | 4, 700, 497 | 74, 149 |
| 25 | 2013 | 4, 937, 936 | 77, 660 |
| 積込数量及び税額 | Volume of loaded fuel and amount of tax | 4, 937, 936 | 77,660 |
| うち軽減税率(沖縄路線航空機に係る軽減 | For air route to Okinawa | 1, 120, 996 | 10,089 |
| he part subject to educed tax rate 特定離島路線航空機に係る軽減 | For air routes to solitary islands | 252, 114 | 3, 404 |
| 控 除 税 額 | Amount of deduct tax | | 10, 930 |
| うち軽減税率(沖縄路線航空機に係る軽減 | For air route to Okinawa | | 2,935 |
| he part subject to { educed tax rate 特定離島路線航空機に係る軽減 | For air routes to solitary islands | | 1, 773 |
| 差引計 | Total after deduction | | 66, 818 |
| tata 加 ∫ 過少申告 | For understatement | | 4 |
| x ^{dd} itii 算 { 無 申 告 on:税 { 重 | For failure to file | | 21 |
| tax 加 | For fraud case | | - |
| | Total | | 66, 843 |
| | | | 人 |
| 課 税 人 員 | Number of taxpayers | | Persor |
| | | | 3, 703 |
| | | | 百万円 |
| 還 付 金 額 | Amount of refund | | Million ye |
| | | | 8 |

調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。

Period covered by survey : This table shows the status of taxation based on returns filed or cases processed between April 1, 2013 and March 31, 2014.

| (2) | 関係場数 Number of related sites | | | (単 | 位:場) (In site) |
|--------|---------------------------------|---|--------------|-----------------------|-------------------|
| | 区 分 Type | | 納 利 Numbe | 兑 地 r of taxable s | 数 sites |
| | 特例承認に係るもの | Sites approved for special treatment | | | 578 |
| Q | そ の 「 定期運送事業者に係るもの | Related to regular transportation service | | | 66 |
| Others | 他 その他のもの | Others | | | 1,301 |
| | 計 | Total | | | 1, 945 |

調査時点:平成26年3月31日 Time of survey: March 31, 2014

12 石油ガス税 Liquefied Petroleum Gas Tax

(1) 課税状況

(a+1 am

| | S | tatist | ics of | taxa | ition | | | | | | |
|-------------------|----|--------------|--------|------|-------|-----|---|----|----------|------|--------------------|
| | | | | | 区 | | 分 | 重 | 量 | 税 | 額 |
| | | | | | | Тур | e | We | eight | Amou | nt of tax |
| | | | | | | | | | t | | 百万円 Million yen |
| | 平 | 成 | 20 | 年 | 度 | | FY2008 | 1. | 485, 570 | | 26, 000 |
| | | | 21 | • | ~ | | 2009 | | 409, 363 | | 24, 685 |
| | | | 22 | | | | 2010 | 1, | 370, 253 | | 23, 988 |
| | | | 23 | | | | 2011 | 1, | 295, 133 | | 22, 586 |
| | | | 24 | | | | 2012 | 1, | 230, 896 | | 21, 541 |
| | | | 25 | | | | 2013 | 1, | 177, 414 | | 20, 610 |
| 移 | | 出 | | 重 | | 量 | Amount of shipment | 1, | 177, 414 | | 20,610 |
| 控 | | 除 | | 税 | | 額 | Amount of deduct tax | | | | 44 |
| 差 | | | 引 | | | 計 | Total after deduction | | | | 20, 567 |
| Addi tax | 力 | 旧 | { 過 | 少 | 申 | 告 | For understatement | | | | 1 |
| Additional tax | 利利 | , | し無 | | 申 | 告 | For failure to file | | | | 1 |
| | 合 | | | | 計 | | Total | | | | 20, 569 |
| | | т¥ | | | | | | | | | 人 |
| 課 | | 税 | | 人 | | 員 | Number of taxpayers | | | | Person |
| | | | | | | | | | | | 30, 405 |
| | | | | | | | | | | | 百万円 |
| 還 | | 付 | | 金 | | 額 | Amount of refund | | | | Million yen |
| | | | | | | | | | | | 3 |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | | | 73 |

調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。

(注)税関分は含まない。

Period covered by survey .: This table shows the staus of taxation based on returns filed or cases processed between April 1, 2013 and March 31, 2014. Note: Figures for customhouse are not included.

(2) 免除状況

Statistics of exemption

| | | | \boxtimes | | 分 | 件 | 数 | 重 | 量 |
|----------------------------|------|---|-------------|-----|---------------------------------|--------|----------|-----|-----|
| | | | | Тур | e | Number | of cases | Wei | ght |
| | | | | | | | 件 | | t |
| | | | | | | | Case | | |
| 輸 | 出 | 免 | 1 | 税 | Export exemption | | 1 | | 0 |
| Specified L exemption | 特免 | 原 | 料 | 用 | For materials | | - | | - |
| Specified use exemption | 用 途税 | 熱 | 源 | 用 | For heat source | | - | | - |
| 駐 | 留軍 | 用 | 免 | 税 | Exemption for stationary troops | | - | | - |
| そ | | の | | 他 | Others | | - | | - |
| | 合 | | 計 | | Total | | 1 | | 0 |

資料:消費税室調

調査期間等:平成25年4月1日から平成26年3月31日までの間に免除の申請又は処理をしたものである。

Source: Consumption Tax Office

Period covered by survey : This table shows the statistics of applications for exemption filed or cases processed between April 1, 2013 and March 31, 2014.

(3) 関係場数

| Number | of | related | sites |
|--------|----|---------|-------|

| Nu | nder of related sites | | |
|--|-----------------------|-------------------------------------|-----------------|
| | X | 分 | 場 数 |
| | Туре | 9 | Number of sites |
| | | | 場 |
| | | | Site |
| 平成 | 20 年 度 | FY2008 | 2, 707 |
| | 21 | 2009 | 2, 725 |
| | 22 | 2010 | 2, 748 |
| | 23 | 2011 | 2, 742 |
| | 24 | 2012 | 2, 745 |
| | 25 | 2013 | 2, 761 |
| 営 業 用 | スタンド | Gas station for business operation | 1,673 |
| 自家用 | スタンド | Gas station for private use | 353 |
| 着脱式 彩 | 系器充てん場 | Removable container filling station | 546 |
| そ | の 他 | Others | 189 |
| 合 | 計 | Total | 2, 761 |
| Sites using 税力 | 原 科 用 | For materials | 1 |
| イ油カス使用場 免税課税課税 Sites using tax exempt liquefied petroleum gas | 熱源用 | For heat source | - |

調査時点:平成26年3月31日

Time of survey: March 31, 2014

(4) 国税局別課税状況

Statistics of taxation by Regional Taxation Bureaus

| 国税局 | 移出重量 | 税額 | 課税人員 | 関係場数 |
|--------------------------|--------------------|---------------|------------------------|-------------------------|
| Regional Taxation Bureau | Weight of shipment | Amount of tax | Number of taxpayers | Number of related sites |
| | t | 百万円 | 人 | 場 |
| | | Million yen | Person | Site |
| 札 幌 Sapporo | 65, 344 | 1,144 | 1,671 | 150 |
| 仙 台 Sendai | 62, 820 | 1,099 | 3, 158 | 303 |
| 関東信越 Kanto Shinetsu | 106, 553 | 1,864 | 4,974 | 490 |
| 東 京 Tokyo | 358, 817 | 6,279 | 3,942 | 354 |
| 金 沢 Kanazawa | 16, 266 | 285 | 1,012 | 88 |
| 名古屋 Nagoya | 114, 304 | 2,000 | 4,092 | 359 |
| 大 阪 Osaka | 197, 273 | 3,453 | 3,176 | 279 |
| 広 島 Hiroshima | 62, 619 | 1,101 | 2, 207 | 201 |
| 高 松 Takamatsu | 28, 866 | 505 | 1,677 | 142 |
| 福 岡 Fukuoka | 84, 170 | 1,473 | 1,684 | 145 |
| 熊 本 Kumamoto | 48, 483 | 848 | 2,316 | 203 |
| 沖 縄 Okinawa | 31, 899 | 558 | 496 | 47 |
| 計 Total | 1,177,414 | | 30, 405 | 2, 761 |

(注)この表は、「(1)課税状況」、「(3)関係場数」を国税局別に示したものである。

Note: This table shows "(1) Statistics of taxation" and "(3) Number of related sites" by Regional Taxation Bureaus.

13 石油石炭税 Petroleum and Coal Tax

(1) 課税状況

| | | | - | s of t | axat | ion | | | |
|-------|--------|----------------|---|--------|------|-----|---|-------------|-------------------------------|
| | | | | | | 区 | 分 | 数 量 | 税額 |
| | | | | | | | Туре | Volume | Amount of tax |
| | | | | | | | | kl | 百万円 |
| | | | | | | | | | Million yer |
| 原 | | | | | | 油 | Crude oil | 680, 395 | 1,558 |
| 石 | | 油 | | 製 | | 品 | Petroleum product | - | - |
| | | | | | | | | t | |
| ガ | ス | 状 | 炭 | 化 | 水 | 素 | Gaseous hydrocarbon | 3, 197, 085 | 4,284 |
| 石 | | | | | | 炭 | Coal | 1, 753, 206 | 1,613 |
| | | | 計 | | | | Total | | 7, 455 |
| 控 | | 除 | | 税 | | 額 | Amount of deduct tax | | 2,216 |
| 差 | | | 引 | | | 計 | Total after deduction | | 5,239 |
| tax | Δ ddi- | 加 算 | ſ | 過り | い申付 | 告 | For understatement | | - |
| nonai | tional | 异 税 | J | 無 | 申台 | 告 | For failure to file | | 0 |
| | 合 | ì | | | 計 | | Total | | 5, 239 |
| 課 | | 税 | | 人 | | 員 | Number of taxpayers | | 人 Person 434 |
| 還 | | 付 | | 金 | | 額 | Amount of refund | | 百万円 Million yen 70, 642 |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | 385 |

調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。 (注)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, 2013 and March 31, 2014. Note: Figures for customhouse are not included.

(2) 税関分の課税状況

| | | Stat | istic | s of t | taxa | tion fo | r custom house | | | | |
|-----|--------|--------|-------|--------|------|---------|---|----|--------------|------|-------------------------|
| | | | | | | 区 | 分 | 数 | 量 | 税 | 額 |
| | | | | | | | Туре | Vo | olume | Amou | nt of tax |
| | | | | | | | | | k | L | 百万円 |
| | | | | | | | | | | | Million yen |
| 原 | | | | | | 油 | Crude oil | 1 | 74, 461, 485 | 5 | 399, 190 |
| 石 | | 油 | | 製 | | 品 | Petroleum product | | 15, 200, 778 | 3 | 34,657 |
| | | | | | | | | | t | ī. | |
| ガ | ス | 状 | 炭 | 化 | 水 | 素 | Gaseous hydrocarbon | | 97, 724, 797 | 7 | 126, 266 |
| 石 | | | | | | 炭 | Coal | 1 | 20, 292, 961 | L | 105, 228 |
| | | | 計 | | | | Total | | | | 665, 341 |
| 控 | | 除 | | 税 | | 額 | Amount of deduct tax | | | | - |
| 差 | | | 引 | | | 計 | Total after deduction | | | | 665,341 |
| tax | Addii | 加 算 | ſ | 過少 | 少 申· | 告 | For understatement | | | | - |
| | tional | 税 | | 無 | 申 | 告 | For failure to file | | | | - |
| | 슽 | ì | | | 計 | | Total | | | | 665, 341 |
| 課 | | 税 | | 人 | | 員 | Number of taxpaers | | | | 人 Person 13, 603 |
| 還 | | 付 | | 金 | | 額 | Amount of refund | | | | 百万円 Million yen 一 |
| 納 | 期 | 限 | 延 | 長 | 税 | 額 | Amount of tax subject to postponement of due date for tax payment | | | | 92, 356 |

調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。

Period covered by survey : This table shows the status of taxation based on returns filed or cases processed between April 1, 2013 and March 31, 2014.

(3) 免除状況

Statistics of exemption

| | | | | | 区 分 | 件 数 | 数 量 |
|---|-----|----|-----|---|--|-----------------|----------|
| | | | | | Туре | Number of cases | Volume |
| | | | | | | 件 | kl |
| | | | | | | Case | |
| 未 | 納 | 税 | 移 | 出 | Non-taxable transference | 11 | 104, 750 |
| 輸 | 出 | | 免 | 税 | Export exemption | _ | - |
| 石 | 油 化 | 学 | 用 免 | 税 | Exemption for the use in petrochemical industries | _ | - |
| 農 | 林 漁 | 業 | 用 免 | 税 | Exemption for the use in agriculture, forestry and fishery | _ | - |
| 駐 | 留軍 | I) | 用 免 | 税 | Exemption for stationary trrops | - | - |
| 合 | | | | 計 | Total | 11 | 104, 750 |

資料:消費税室調

調査期間等:平成25年4月1日から平成26年3月31日までの間に免除の申請又は処理をしたものである。

(注)税関分は含まない。

Source: Consumption Tax Office

Period covered by survey : This table shows the statistics of applications for exemption filed or cases processed between April 1, 2013 and March 31, 2014.

Note: Figures for customhouse are not included.

(4) 関係場数

Number of related sites

| Number of related sites | | | | (In site) |
|-------------------------|---|-----------|---------------------|-----------|
| | 区 分 | 原 油 | ガス状炭化水素 | 石炭 |
| | Туре | Crude oil | Gaseous hydrocarbon | Coal |
| 特例承認に係る納税地 | Places for tax payment approved for special treatment | 7 | 7 | 2 |
| その他の納税地(| Other places for tax payment | 33 | 108 | 21 |
| 未納税蔵置場 | Non-taxable warehousing sites | 1 | - | 1 |
| 自家用採取場所 | Extracting sites for private use | - | 228 | - |
| 計 | Total | 41 | 343 | 24 |

(単位:場)

調査時点: 平成26年3月31日 Time of survey: March 31, 2014

14 印 紙 税 Stamp Tax

(1) 課税状況

| (1) | Statisti | | | n | | | | | |
|---------------------------------|-----------------|------|-----|-----|------|--|-------|-------------|---------------------|
| | | | | 区 | | 分 | 税 | 額 | 納税人員 |
| | | | | | Туре | | Amoun | it of tax | Number of taxpayers |
| | | | | | | | | 百万円 | 人 |
| | | | | | | | | Million yen | Person |
| 税 | 印 | 押 | : | な | 0 | Tax seal stamping | | 14 | 614 |
| 印紙 | 税納付計 | ·器の | 使用に | こよる | もの | Payment by the use of stamp tax payment instrument | | 38, 217 | 30, 093 |
| 書 | 式 | | 表 | | 示 | Format display | | 76, 810 | 135, 426 |
| 預金 | 通帳の一 | ·定時; | 納付に | こよる | もの | Payment at a certain time by discount bankbook | | 74, 063 | 336 |
| | | 計 | | | | Total | | 189, 105 | 166, 469 |
| 充 | 当 | | 税 | | 額 | Amount of tax appropriated | | 786 | |
| 差 | | 引 | | | 計 | Total after deduction | | 188, 319 | |
| # Þ | 加 | 〔過 | 少 | 申 | 告 | For understatement | | 8 | |
| Additional tax | 算 ≺ | 無 | F | 申 | 告 | For failure to file | | 4 | |
| onal | 税 | l | 1 | 重 | | For fraud case | | _ | |
| 過 | | 怠 | | | 税 | Delinquency tax | | 3, 945 | |
| 還 | 付 | | 金 | | 額 | Amount of refund | | 2,035 | |
| Stamp tax payment instrument | 印付 | 〔設 | 置 | 者 | 数 | Number of taxpayers who install the instrument | | | 人 Person |
| np ta ume | 印付≺ 紙計 税器 |) | | | | | | | 10, 918 |
| x pay | 税聖 | =n. | 四马 | | *6 | | | | 台 |
| /mer | 石丘 | し設 | 置 | 台 | 数 | Number of instruments installed | | | Number |
| Ŧ | | | | | | | | | 15, 052 |

調査期間等:平成25年4月1日から平成26年3月31日までの間の現金納付による印紙税の課税事績を示したものである。 (注) 印紙税は、原則として証書や帳簿に相当額の印紙をちょう付して納税することになっているが、株券のように一時に多数の 課税物件を作成する場合等においては、印紙ちょう付による手数を省くため例外的に相当額を現金で納付することを認めてい ろ-

る。 この場合、①課税物件に政府の定める書式による表示をするのを書式表示といい、②税印の押なつを受けることを税印押な つという。

Period covered by survey : This table shows the status of taxation of stamp tax paid by cash between April 1, 2013 and March 31,2014.

Note: In principle, stamp tax is paid by equivalent amount of revenue stamps affixed to dovuments such as certificates, bankbooks and so on. However, in certain cases, such as when many taxable documents like share certificates and bonds are issued repeatedly, taxpayers may pay the tax in cash exceptionally to avoid the labor of affixing revenue stamps.

In such cases, ① Marking taxable documents according to the format provided by the government is called "format display". ② Having tax seals stamped is called "tax seal stamping".

(2) 課税状況の累年比較

Yearly Comparison of statistics of taxation

| 区分 | 税印押なつ | 印紙税納付 計器使用分 | 書式表示 | 預金通帳の 一定時納付 | 計 | 納税人員 |
|---------------|-------------------|--|----------------|--|-------------|---------------------|
| Туре | Tax seal stamping | Payment by the use of stamp tax payment instrument | Format display | Payment at a certain time by discount bankbook | Total | Number of taxpayers |
| | 百万円 | 百万円 | 百万円 | 百万円 | 百万円 | 人 |
| | Million yen | Million yen | Million yen | Million yen | Million yen | Person |
| 平成20年度 FY2008 | 59 | 38,070 | 100, 833 | 75, 880 | 214, 842 | 189, 396 |
| 21 2009 | 49 | 34, 923 | 88, 424 | 76, 708 | 200, 104 | 171, 480 |
| 22 2010 | 24 | 35,190 | 84,916 | 76, 296 | 196, 426 | 166, 327 |
| 23 2011 | 23 | 34, 781 | 80,436 | 76, 317 | 191, 557 | 165,742 |
| 24 2012 | 22 | 36,157 | 78,007 | 75, 455 | 189,642 | 164,620 |
| 25 2013 | 14 | 38, 217 | 76,810 | 74,063 | 189, 105 | 166, 469 |

(注) この表は、「(1)課税状況」の累年比較を示したものである。

Note: This table shows yearly comparison of "(1) Statistics of taxation".

15 電源開発促進税 Promotion of Power-resources Development Tax

(1) 課税状況

| | | Statistics of taxation | | | |
|-------------------------------------|----------|------------------------------------|---|---|--|
| | | X | 分 | 数 量 | 税额 |
| | | Туре | | Volume | Amount of tax |
| | | 平 成 20 年 度 21 22 23 24 | FY2008 2009 2010 2011 2012 | 千kWh Thousand kW hour 917, 190, 905 873, 581, 356 931, 832, 113 887, 010, 041 879, 960, 184 | 百万円 Million yen 343, 948 327, 593 349, 437 332, 629 329, 985 |
| | | 25 | 2013 | 873, 467, 258 | 327, 550 |
| Elect | 販 | (従量料金制の供給販売電気 | Electricity sold by mater rate supply | 864, 335, 762 | |
| ric ene | 販売電気の | 定額料金制の供給販売電気 | Electricity sold by flat rate supply | 6, 490, 784 | |
| rgy of (| | 計量自家使用販売電気 | Actual watt hours of electricity sold for private use | 1, 875, 707 | |
| Electric energy of electricity sold | 電 力 | 推計自家使用販売電気 | Estimated watt hours of electricity sold for private use | 765, 006 | |
| ity solo | 量 | | Subtotal | 873, 467, 258 | 327, 550 |
| | | (過 少 申 告 | For understatement | | - |
| Additio | 加質 | 無申告 | For failure to file | | - |
| Additional tax | 算 ≺ 税 | 重 | For fraud case | | - |
| × | | L II | Subtotal | | - |
| | | 合 計 | Total | | 327, 550 |
| | | 課税人員 | Number of taxpayers | | 人 Person 120 |

調査期間等:平成25年4月1日から平成26年3月31日までの間の申告又は処理による課税事績である。

Period covered by survay : This table shows the status of taxation based on returns filed or cases processed between April 1, 2013 and March 31, 2014.

(2) 課税人員

| Number of taxpayers | |
|---------------------------|---------------------|
| 区分 | 人 数 |
| Туре | Number of suppliers |
| | 人 |
| 一般電気事業者 | Person |
| General electric supplier | 10 |

調査時点:平成26年3月31日

Time of survey: March 31, 2014