

# 平成27年度統計調査結果の概要

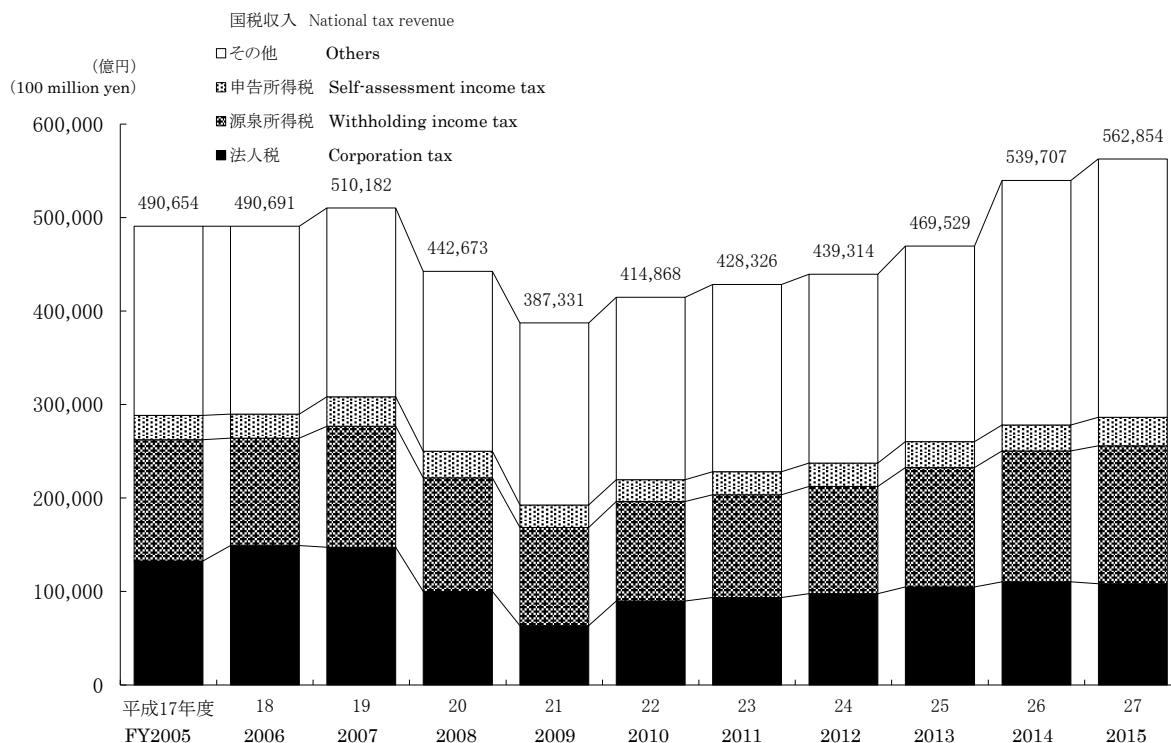
## Outline of Results of Statistical Survey for FY2015

### 1 租税及び印紙収入 Tax and Stamp revenues

(1) 平成27年度における租税及び印紙収入の決算額（一般会計分）は56兆2,854億円（前年53兆9,707億円）で、前年に比べて2兆3,147億円（伸び率4.3%）の増加となっている（第1図、第2表参照）。

Total amount settled of tax and stamp revenues of FY2015(for general account) is 56,285.4 billion yen (53,970.7 billion yen for the previous year) , an increase of 2,314.7 billion yen (rate of increase: 4.3%) compared to the previous year (see Figure 1 and Table 2).

(第1図) 租税及び印紙収入決算額（一般会計分）の推移  
Figure 1: Changes of amounts settled of tax and stamp revenues (for general account)



(2) 租税及び印紙収入の決算額（一般会計分）を税目別にみると、源泉所得税14兆7,732億円（前年14兆267億円）、法人税10兆8,274億円（同11兆316億円）、消費税17兆4,263億円（同16兆290億円）、申告所得税3兆340億円（同2兆7,635億円）、相続税1兆9,684億円（同1兆8,829億円）となっており、前年に比べて、源泉所得税、消費税、申告所得税、相続税はそれぞれ7,464億円（5.3%）、1兆3,973億円（8.7%）、2,705億円（9.8%）、856億円（4.5%）増加し、法人税は2,042億円（△1.9%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 14,773.2 billion yen (for the previous year, 14,026.7 billion yen), corporation tax of 10,827.4 billion yen (11,031.6 billion yen), consumption tax 17,426.3 billion yen (16,029.0 billion yen), self-assessment income tax of 3,034.0 billion yen (2,763.5 billion yen), and inheritance tax of 1,968.4 billion yen (1,882.9 billion yen). Compared with the previous year, withholding income tax, consumption tax, self-assessment income tax and inheritance tax increased by 746.4 billion yen (5.3%), and 1,397.3 billion yen (8.7%), 270.5 billion yen (9.8%), 85.6 billion yen (4.5%) respectively. Compared with the previous year, corporation tax decreased by 204.2 billion yen (-1.9%) (see Table 2).

(第2表) 税目別の租税及び印紙収入決算額（一般会計分）

Table 2: Breakdown of the amount settled of tax and stamp duty by tax type

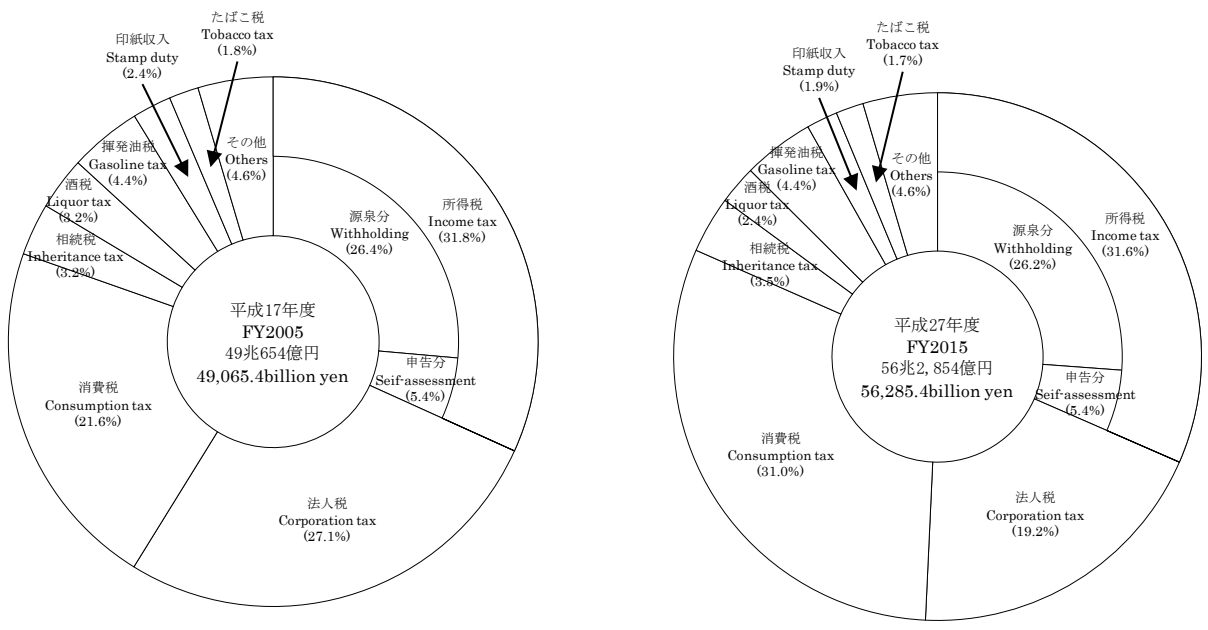
区分 Type	平成26年度 FY2014	構成比 Component ratio	平成27年度 FY2015	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	
源泉所得税 Withholding income tax	140,267	26.0	147,732	26.2	5.3
法人税 Corporation tax	110,316	20.4	108,274	19.2	△ 1.9
消費税 Consumption tax	160,290	29.7	174,263	31.0	8.7
申告所得税 Self-assessment income tax	27,635	5.1	30,340	5.4	9.8
相続税 Inheritance tax	18,829	3.5	19,684	3.5	4.5
その他 Others	82,370	15.3	82,561	14.7	0.2
計 Total	539,707	100.0	562,854	100.0	4.3

また、これを税目別の構成比で見ると、源泉所得税26.2%（前年26.0%）、法人税19.2%（同20.4%）、消費税31.0%（同29.7%）、申告所得税5.4%（同5.1%）、相続税3.5%（同3.5%）となっている（第2表、第3図参照）。

From the viewpoint of the component ratio by tax type, withholding income tax is 26.2% (for the previous year, 26.0%), corporation tax is 19.2% (20.4%), consumption tax is 31.0% (29.7%), self-assessment income tax is 5.4% (5.1%) and inheritance tax is 3.5% (3.5%) (see Table 2 and Figure 3).

(第3図) 税目別の構成比

Figure 3: Breakdown of component ratio by tax type

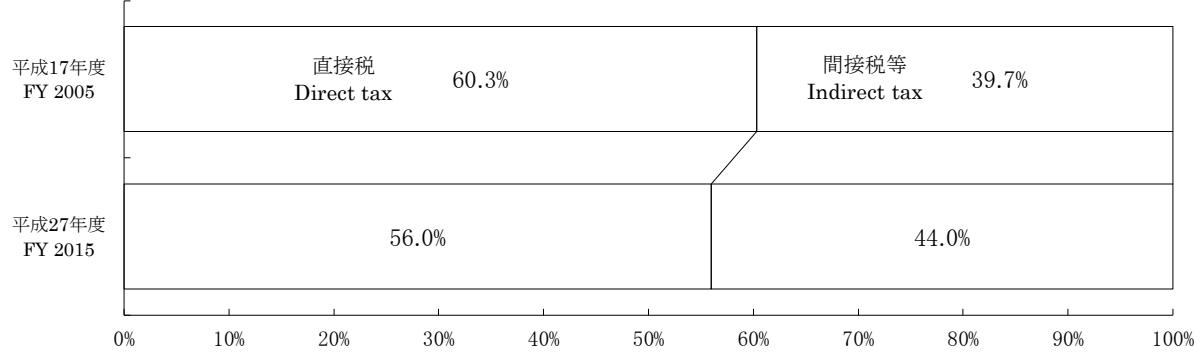


(3) 国税収入の構成を、直接税と間接税等に区分してみると、直接税56.0%（前年56.8%）、間接税等44.0%（同43.2%）で、10年前（平成17年度）に比べて間接税の割合は、4.3ポイント増加している（第4図参照）。

When the national tax revenue is divided into direct tax and indirect tax, the component ratio of direct tax is 56.0% (for the previous year, 56.8%) and that of indirect tax is 44.0% (43.2%). The percentage of direct tax increased by 4.3 points compared to 10 years before (FY 2005) (see Figure 4).

(第4図) 国税収入構成

Figure 4: The composition of national tax revenue



(注) 国税収入には、特別会計分を含んでいる。

Note: National tax revenue includes figures related to special account.

## 2 申告所得税

Self-assessment income tax

- (1) 平成27年分所得税の確定申告書を提出した人員等（以下「確定申告者数」という。）は21,489千人で、申告納税額のあった者は6,329千人、還付申告者は12,455千人となっている。  
これを所得者別にみると、事業所得者3,765千人、不動産所得者1,578千人、給与所得者9,557千人、雑所得者5,916千人、他の区分に該当しない所得者673千人となっている（第5表参照）。

The number of Income tax self-assessment etc (herein after referred to the number of Income tax self-assessment) in 2015 is 21,489 thousand, the number of taxpayers who have income tax self-assessment 6,329 thousand, the number of filing returns for refund 12,455 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,765 thousand; Real estate income earners, 1,578 thousand; Employment income earners, 9,557 thousand; Miscellaneous income earners, 5,916 thousand; Income earners not otherwise classified, 673 thousand (see Table 5).

(第5表) 確定申告者数

Table 5: Number of Income tax self-assessment

区分 Type		確定申告者数 Number of Income tax self-assessment	申告納税額のある者 Number of taxpayers who have income tax self-assessment	還付申告をした者 Number of filing returns for refund	左記以外 Others
		千人 Thousand	千人 Thousand	千人 Thousand	千人 Thousand
事業所得者	Operating income earners	3,765	1,704	835	1,226
その他所得者	Other income earners	17,724	4,625	11,620	1,479
不動産所得者	Real estate income earners	1,578	1,090	128	360
給与所得者	Employment income earners	9,557	2,433	6,702	422
雑所得者	Miscellaneous income earners	5,916	770	4,483	663
他の区分に該当しない所得者	Income earners not otherwise classified	673	332	307	34
<b>合計</b>	<b>Total</b>	<b>21,489</b>	<b>6,329</b>	<b>12,455</b>	<b>2,705</b>

(注) 平成28年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2016, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

また、これに対する総所得金額は76兆5,849億円で、申告納税額のあった者は39兆4,460億円、還付申告者は35兆397億円、申告納税額は2兆9,758億円、還付税額は1兆761億円となっている（第6表参照）。

Gross income is 76,584.9 billion yen, taxpayers filing returns and paying tax is 39,446.0 billion yen, and taxpayers filing returns for refund is 35,039.7 billion yen.

The amounts of self-assessment income tax is 2,975.8 billion yen, and refund is 1,076.1 billion yen (see Table 6).

(第6表) 総所得金額、申告納税額、還付税額

Table 6: Gross income and the amounts of self-assessment income tax, refund.

区分 Type		総所得金額 Gross income	申告納税額のある者 Taxpayers who have income tax self-assessment	還付申告をした者 Filing returns for refund	申告納税額 The amounts of self-assessment income tax	還付税額 The amount of refund
		億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen
事業所得者	Operating income earners	95,673	69,138	18,947	6,225	2,539
その他所得者	Other income earners	670,175	325,323	331,450	23,534	8,221
不動産所得者	Real estate income earners	59,844	55,830	1,940	6,506	104
給与所得者	Employment income earners	444,586	176,444	259,410	6,430	5,640
雑所得者	Miscellaneous income earners	84,278	19,038	62,927	608	1,874
他の区分に該当しない所得者	Income earners not otherwise classified	81,467	74,011	7,173	9,989	603
<b>合計</b>	<b>Total</b>	<b>765,849</b>	<b>394,460</b>	<b>350,397</b>	<b>29,758</b>	<b>10,761</b>

(注) 平成28年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。

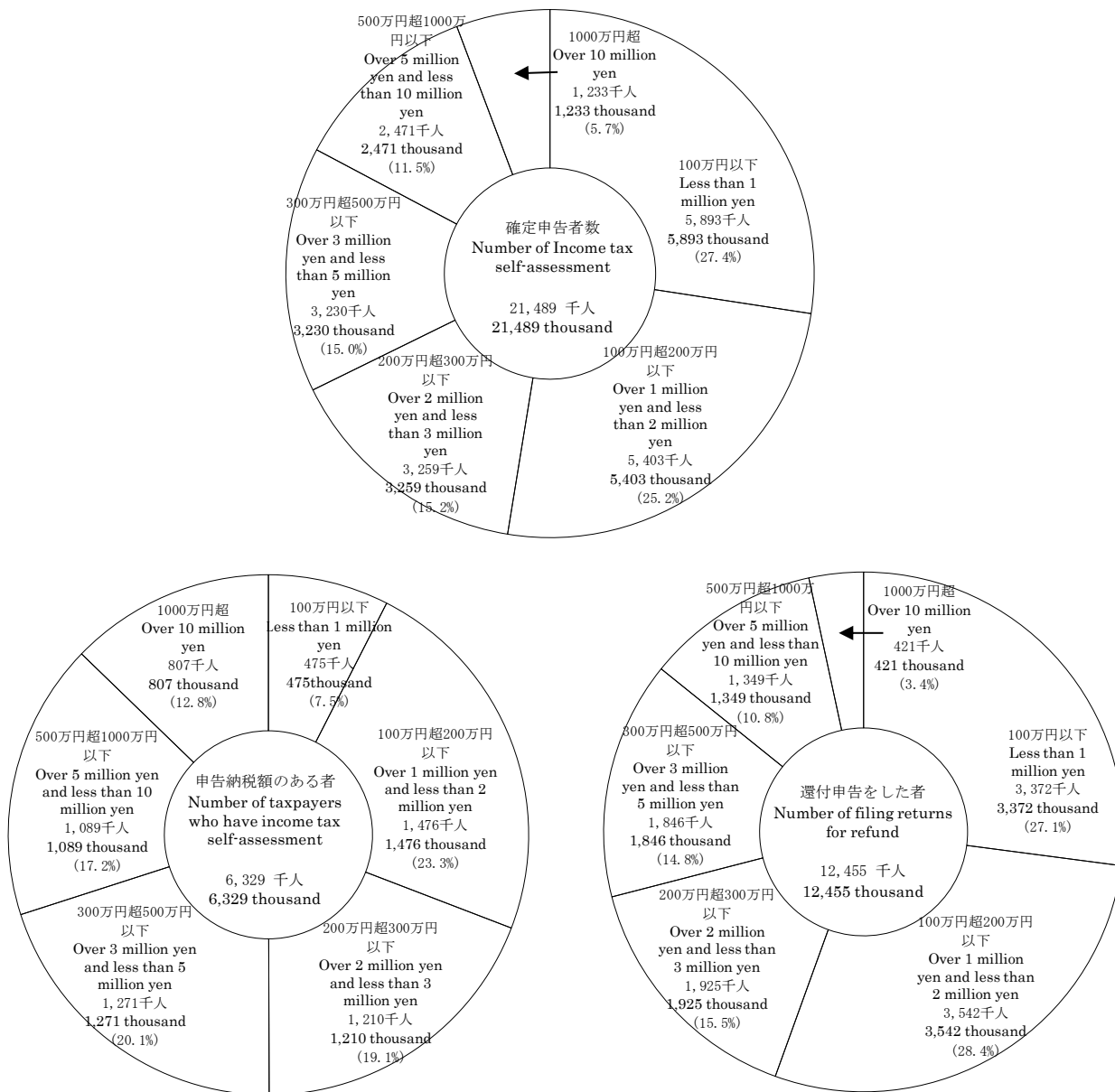
Note: Figures show Taxation as of June 30 2016, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,893千人(構成比27.4%)、100万円超200万円以下の者5,403千人(25.2%)、200万円超300万円以下の者3,259千人(15.2%)、300万円超500万円以下の者3,230千人(15.0%)、500万円超1,000万円以下の者2,471千人(11.5%)、1,000万円超の者1,233千人(5.7%)となっている(第7図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,893 thousand (component rate: 27.4%) for less than 1 million yen; 5,403 thousand (25.2%) for over 1 million yen and less than 2 million yen; 3,259 thousand (15.2%) for over 2 million yen and less than 3 million yen; 3,230 thousand (15.0%) for over 3 million yen and less than 5 million yen; 2,471 thousand (11.5%) for over 5 million yen and less than 10 million yen; and 1,233 thousand (5.7%) for over 10 million (see Figure 7).

(第7図) 所得階級別の確定申告者数

Figure 7: Number of income earners by income range



(注) 平成28年3月31日までに申告又は処理(更正、決定等)した者の6月30日現在の課税の事績を示している。

Note: Figures show Taxation as of June 30 2016, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

### 3 源泉所得税

#### Withholding income tax

(1) 平成27年分の源泉所得税額(復興特別所得税を含む)は、17兆8,243億円(前年16兆4,070億円)で、前年に比べて1兆4,173億円(伸び率8.6%)増加している。

これを所得種類別に前年と比べると、給与所得は10兆1,736億円(前年9兆7,811億円)で3,925億円(伸び率4.0%)、配当所得は4兆5,917億円(前年3兆8,214億円)で7,703億円(伸び率20.2%)、報酬・料金等所得は1兆1,864億円(前年1兆1,698億円)で166億円(伸び率1.4%)、それぞれ増加している。

これに対し、利子所得等は4,302億円(前年4,807億円)で505億円(伸び率△10.5%)減少している(第8表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2015 is 17,824.3 billion yen (for the previous year, 16,407.0 billion yen). It increased by 1,417.3 billion yen (rate of increase: 8.6%) compared to the previous year.

According to the breakdown by income type, employment income increased 392.5 billion yen from 9,781.1 to 10,173.6 billion yen (4.0%); dividend income increased 770.3 billion yen from 3,821.4 to 4,591.7 billion yen (20.2%); remuneration, fee, etc. increased 16.6 billion yen from 1,169.8 to 1,186.4 billion yen (1.4%); interest income, etc. decreased 50.5 billion yen from 480.7 to 430.2 billion yen (△10.5%) (see Table 8).

(第8表) 源泉徴収税額

Table 8: Amounts of withholding income tax

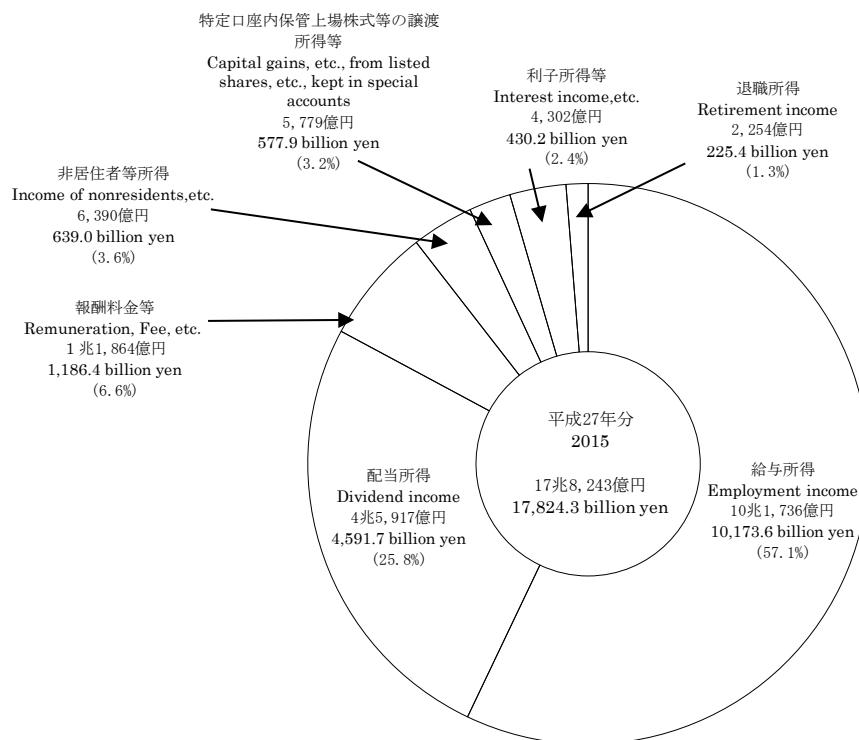
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率
							Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	%
平成22年分 2010	85,013	16,411	11,508	5,482	5,619	124,032	△ 1.5
23 2011	90,064	16,701	11,511	4,679	5,522	128,477	3.6
24 2012	89,801	18,273	11,548	4,318	5,490	129,430	0.7
25 2013	93,530	25,769	11,737	4,391	10,834	146,260	13.0
26 2014	97,811	38,214	11,698	4,807	11,541	164,070	12.2
27 2015	101,736	45,917	11,864	4,302	14,423	178,243	8.6

また、種類別に構成比を見ると、給与所得57.1%(前年59.6%)、配当所得25.8%(同23.3%)、報酬・料金等所得6.6%(同7.1%)、非居住者等所得3.6%(同3.0%)となっている(第9図参照)。

The component ratio of each income type is as follows: employment income, 57.1% (for the previous year, 59.6%); dividend income, 25.8% (23.3%); remuneration, fee, etc., 6.6% (7.1%); income of nonresidents, etc., 3.6% (3.0%) (see Figure 9).

(第9図) 種類別の源泉徴収税額構成比

Figure 9: Breakdown of the component ratio of amount of withholding income tax by type



(2) 源泉徴収義務者数は、給与所得3,540千件(前年3,543千件)、報酬・料金等所得2,838千件(同2,825千件)、配当所得138千件(同135千件)となっている(第10表参照)。

The number of withholding agents is 3,540 thousand (3,543 thousand) for employment income, 2,838 thousand (2,825 thousand) for remuneration, fee, etc., and 138 thousand (135 thousand) for dividend income (see Table 10).

(第10表) 種類別の源泉徴収義務者数

Table 10 Number of withholding agents by type

区分 Type	給与所得 Employment income	報酬・料金等 Remuneration, Fee, etc.,	配当所得 Dividend income	その他 Others
	千件 Thousand	千件 Thousand	千件 Thousand	千件 Thousand
平成22年分 2010	3,621	2,884	126	78
23 2011	3,584	2,849	127	77
24 2012	3,561	2,827	129	79
25 2013	3,543	2,819	131	82
26 2014	3,543	2,825	135	80
27 2015	3,540	2,838	138	83

(注) 各年分とも、翌年6月30日現在の源泉徴収義務者数を示している。

Note: Figures for each year show the number of withholding agents as of June 30 of the following year.

(3) 平成27年分の民間給与実態統計調査結果からみると、1年を通じて勤務した給与所得者数は47,940千人(前年47,563千人)で、その平均給与は男性5,205千円(同5,144千円)、女性2,760千円(同2,722千円)となっている(第11表参照)。

According to the results of the Statistical Survey of Actual Statistics for Salary in the Private Sector in 2015, the number of employment income earners who worked through a year was 47,940 thousand (for the previous year, 47,563 thousand), and the average pay was 5,205 thousand (for the previous year, 5,144 thousand yen) for men, and 2,760 thousand yen (2,722 thousand yen) for women (see Table 11).

(第11表) 給与所得者数、平均給与

Table 11: Number of employment income earners, and average pay

区分 Type	給与所得者数 Number of employment income earners		平均給与 Average pay		
	千人 Thousand	伸び率 Growth rate	男 Male	女 Female	計 Total
	千人 Thousand	%	千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成22年分 2010	45,520	1.0	5,074	2,693	4,120
23 2011	45,657	0.3	5,038	2,679	4,090
24 2012	45,556	△0.2	5,020	2,678	4,080
25 2013	46,454	2.0	5,113	2,715	4,136
26 2014	47,563	2.4	5,144	2,722	4,150
27 2015	47,940	0.8	5,205	2,760	4,204

(注) 1年を通じて勤務した給与所得者について示している。

Note: Figures are concerning employment income earners in the private sector who worked through a year.

1年を通じて勤務した給与所得者47,940千人のうち、源泉徴収により所得税を納税している者は40,514千人となっている。税額は8兆8,407億円であり、納税者の給与総額に対する税額の割合は4.70%となっている(第12表参照)。

Among 47,940 thousand employment income earners, the number of those who paid withholding income tax was 40,514 thousand. The amount of tax is 8,840.7 billion yen which stands for 4.70% of the total amounts of salary of taxpayers (see Table 12).

(第12表) 給与所得者数、給与総額、税額

Table 12: Number of employment income earners, Total amounts of pay, and Amount of tax

区分 Type	給与所得者数 Number of employment income earners ①	内 納税者数 Number of taxpayers ②	納税者割合 Percentage of taxpayers ②/①	給与総額 Total amounts of pay		税額 Amount of tax	税額割合 Ratio of tax amounts against total amounts of salary	納税者の 税額割合 Ratio of tax amounts against total amounts of salary of taxpayers
				億円 100 million yen	内 納税者 For taxpayers			
	千人 Thousand	千人 Thousand	%	億円 100 million yen	億円 100 million yen	億円 100 million yen	%	%
平成22年分 2010	45,520	37,547	82.5	1,875,455	1,699,764	72,473	3.86	4.26
23 2011	45,657	38,533	84.4	1,867,459	1,729,218	75,529	4.04	4.37
24 2012	45,556	38,375	84.2	1,858,508	1,721,294	72,977	3.93	4.24
25 2013	46,454	38,969	83.9	1,921,498	1,787,114	82,907	4.31	4.64
26 2014	47,563	40,259	84.6	1,974,043	1,845,833	85,124	4.31	4.61
27 2015	47,940	40,514	84.5	2,015,347	1,879,094	88,407	4.39	4.70

(注) 1年を通じて勤務した給与所得者について示している。

Note: Figures are concerning employment income earners in the private sector who worked through a year.

## 4 法人税

### Corporation tax

(1) 法人数は304万8,074社（前年301万9,425社）となっている。

また所得金額は61兆409億円（同57兆9,021億円）で、これに対する税額は11兆2,599億円（同11兆291億円）となっている（第13表参照）。

The number of corporations is 3,048,074(for the previous year, 3,019,425). The amount of income is 61,040.9 billion yen (57,902.1 billion yen in the previous year), and the amount of tax is 11,259.9 billion yen (11,291.1) (see Table 13).

(第13表) 法人数、所得金額、税額

Table 13: Number of corporations, Amount of income, and Amount of tax

区分 Type	法人数 Number of corporations	伸び率	所得金額 Amount of income	伸び率	税額 Amount of tax	伸び率
		Growth rate		Growth rate		Growth rate
	社 Number	%	億円 100 million yen	%	億円 100 million yen	%
平成22年度 FY2010	2,977,852	△ 0.7	356,851	7.3	92,383	8.0
23 2011	2,976,513	△ 0.0	368,086	3.1	93,957	1.7
24 2012	2,985,176	0.3	448,493	21.8	98,884	5.2
25 2013	3,007,011	0.7	528,512	17.8	108,207	9.4
26 2014	3,019,425	0.4	579,021	9.6	110,291	1.9
27 2015	3,048,074	0.9	610,409	5.4	112,599	2.1

(注) 1 各年度とも、翌年6月30日現在における法人数及びその年の4月1日から翌年3月31日までに事業年度が終了した法人の所得金額及び税額について示している。

2 法人数は法人課税課調

Note:1 For each year, the number of corporations as of June 30 of the following year, and income and tax amount of the corporation whose administrative business year ended between April 1 of the year and March 31 of the following year are described.

2 The number of corporations was identified by the Corporate Taxation Division.

法人数304万8,074社のうち、内国法人は304万2,158社（前年301万3,718社）で、これを種類別にみると、普通法人292万7,903社（同290万3,874社）、協同組合等4万3,865社（同4万3,905社）、公益法人等5万3,057社（同5万1,382社）となっている（第14表参照）。

Among 3,048,074 corporations, domestic corporations amount to 3,042,158 (for the previous year, 3,013,718) which includes 2,927,903 (2,903,874) ordinary corporations, 43,865 (43,905) cooperative associations, etc., and 53,057 (51,382) corporation in public interest, etc. (see Table 14).

(第14表) 種類別法人数

Table 14: Number of corporations by type

区分 Type	内国法人 Domestic corporations	普通法人	協同組合等	公益法人等	人格のない
		Ordinary corporations	Cooperative associations, etc.	Corporation in public interest, etc.	Association without judicial personality, etc.
	社 Number	社 Number	社 Number	社 Number	社 Number
平成22年度 FY2010	2,972,238	2,866,659	45,956	46,665	12,958
23 2011	2,971,035	2,865,264	45,227	47,585	12,959
24 2012	2,979,666	2,873,203	44,704	48,622	13,137
25 2013	3,001,443	2,893,509	44,206	49,992	13,736
26 2014	3,013,718	2,903,874	43,905	51,382	14,557
27 2015	3,042,158	2,927,903	43,865	53,057	17,333

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

- (2) 平成27年度分の会社標本調査結果からみると、稼働中の内国普通法人は264万1,848社（前年261万6,485社）となっている。平成27年度分の法人264万1,848社から、連結子法人（11,412社）を除いた263万436社のうち、欠損法人は169万859社（前年172万9,372社）で、その割合（欠損法人割合）は64.3%となっている（第15表参照）。

According to the results of the FY2015 Corporation Sample Survey, the number of operating domestic ordinary corporations was 2,641,848(2,616,485 in the previous year).1,690,859 corporations out of 2,630,436 which is the total 2,641,848 corporations in FY2015 minus 11,412 consolidated subsidiaries, are in deficit (1,729,372 in the previous year). The percentage of corporations in deficit is 64.3%(see Table 15).

(第15表) 法人数、欠損法人、欠損法人割合

Table 15: Number of corporations, Corporations in deficit, and Deficit corporation ratio

区分 Type	法人数 Number of corporations	利益法人数 Number of corporations in profit	欠損法人数 Number of corporations in deficit	欠損法人割合 Deficit corporation ratio
				%
平成22年度 FY2010	2,580,354	702,553	1,877,801	72.8
23 2011	2,570,490	711,478	1,859,012	72.3
24 2012	2,525,984	749,731	1,776,253	70.3
25 2013	2,585,732	823,136	1,762,596	68.2
26 2014	2,605,774	876,402	1,729,372	66.4
27 2015	2,630,436	939,577	1,690,859	64.3

(注) 1 各年分とも、稼働中の内国普通法人について示している。

2 連結申告を行った法人については、1グループを1社として集計している。

Note: 1 Figures for each year are concerning domestic corporations in operation.

2 A corporate group is considered as a corporation for those corporations that have adopted the consolidated declaration system.

営業収入金額は1,449兆5,528億円（前年1,538兆207億円）で、このうち、利益計上法人についてみると、営業収入金額は1,118兆9,192億円（前年1,171兆3,286億円）、所得金額は57兆2,354億円（同53兆9,311億円）、営業収入金額に対する所得金額の割合（所得率）は5.1%となっている（第16表参照）。

The amount of operating revenue is 1,449,552.8 billion yen (1,538,020.7 billion yen in the previous year). With respect to corporations with declared profit, the amount of operating revenue is 1,118,919.2 billion yen (1,171,328.6 billion yen in the previous year), and the amount of income is 57,235.4 billion yen (53,931.1 billion yen in the previous year). The ratio of the amount of income to the amount of operating revenue (income ratio) is 5.1% (see Table 16).

(第16表) 営業収入金額、所得金額、所得率

Table 16: Amount of operating revenue, Amount of income, and Income ratio

区分 Type	営業収入金額 Amount of operating revenue		うち利益計上法人 Corporations with declared profit				
			営業収入金額 Amount of operating revenue		所得金額 Amount of income		所得率 Income ratio
	伸び率 Growth rate		伸び率 Growth rate		伸び率 Growth rate		
平成22年度 FY2010	13,531,278	2.2	7,548,459	1.8	324,351	7.0	4.3
23 2011	12,756,237	△ 5.7	7,670,968	1.6	339,403	4.6	4.4
24 2012	13,861,038	8.7	10,181,159	32.7	407,636	20.1	4.0
25 2013	14,934,688	7.7	11,381,711	11.8	497,926	22.1	4.4
26 2014	15,380,207	3.0	11,713,286	2.9	539,311	8.3	4.6
27 2015	14,495,528	△ 5.8	11,189,192	△ 4.5	572,354	6.1	5.1

## 5 相続税

### Inheritance tax

- (1) 平成27年中の相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（相続人）は331,666人、被相続人は133,176人である。また、相続税の課税価格及び納付税額は16兆1,240億円及び1兆8,116億円となっている（第17表参照）。

The number of persons who acquire property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance (heirs) during 2015 is 331,666 persons, and the number of ancestors is 133,176 persons.

The taxable amount and the amount of tax payment of inheritance tax are 16,124.0 billion yen and 1,811.6 billion yen respectively (see Table 17).

(第17表) 相続人の数、課税価格、納付税額、被相続人の数

Table 17: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

区分 Type	相続人の数 Number of heirs	課税価格 Taxable amount	納付税額 Amount of tax payment	被相続人の数 Number of ancestors
	人 Person	億円 100 million yen	億円 100 million yen	人 Person
平成27年分 2015	331,666	161,240	18,116	133,176

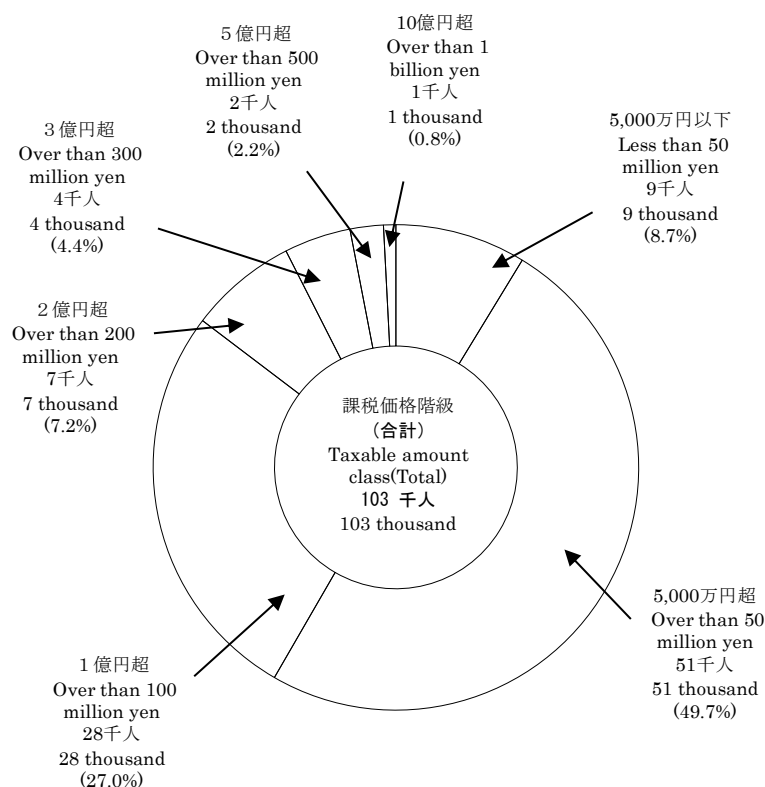
- (2) 平成27年中に相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）の被相続人に係る課税価格階級を見ると、5,000万円以下の者8,997人（構成比8.7%）、5,000万円超の者51,241人（49.7%）、1億円超の者27,766人（27.0%）、2億円超の者7,421人（7.2%）、3億円超の者4,481人（4.4%）、5億円超の者2,292人（2.2%）、10億円超の者845人（0.8%）となっている（第18表参照）。

Looking at taxable amount classes concerning ancestors of persons who acquire property through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance during 2015 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), less than 50 million yen is 8,997 persons (composition ratio: 8.7%), over than 50 million yen is 51,241 persons (composition ratio: 49.7%), over than 100 million yen is 27,766 persons (composition ratio: 27.0%), over than 200 million yen is 7,421 persons (composition ratio: 7.2%), over than 300 million yen is 4,481 persons (composition ratio: 4.4%), over than 500 million yen is 2,292 persons (composition ratio: 2.2%), and over than 1 billion yen is 845 persons (composition ratio: 0.8%) (see Table 18).

(第18表) 課税価格階級

Table 18: Taxable amount class

課税価格階級 Taxable amount class	被相続人の数 Number of ancestors
	人 Person
5,000万円以下 Less than 50 million yen	8,997
5,000万円超 Over than 50 million yen	51,241
1億円超 Over than 100 million yen	27,766
2億円超 Over than 200 million yen	7,421
3億円超 Over than 300 million yen	4,481
5億円超 Over than 500 million yen	2,292
10億円超 Over than 1 billion yen	845
合計 Total	103,043



6 贈与税  
Gift tax

(1) 平成27年中に贈与を受けた者は54万9,059人で、取得財産価額及び納付税額は2兆1,476億円及び2,156億円となっている(第19表参照)。

The number of recipients of gifts during 2015 is 549,059. The amount of values of properties acquired as gifts and the amount of tax payment are 2,147.6 billion yen and 215.6 billion yen respectively. (see Table 19).

(第19表) 贈与を受けた者数、取得財産価額、納付税額

Table 19: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

区分 Type	贈与を受けた者数 Number of recipients of gifts	取得財産価額 Amount of values of properties acquired	納付税額 Amount of tax payment
合計分 Total	549,059	21,476	2,156
暦年課税分 Calendar-Year Taxation	500,738	15,399	/
特例贈与財産 Special Gift Property	248,479	7,769	
一般贈与財産 General Gift Property	254,899	7,630	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	49,967	6,077	

(注) 1 合計分の「贈与を受けた者数」は、暦年課税分と相続時精算課税分に重複する者があるため一致しない。  
2 暦年課税分の「贈与を受けた者数」は、特例贈与財産と一般贈与財産に重複する者があるため一致しない。

Note 1 "The Number of recipients of gifts" in total does not coincide with the total number of persons in "Calendar-Year Taxation" and "Taxation System for Settlement at the Time of Inheritance" because there are some overlapping persons between them.  
2 "The Number of recipients of gifts" in "Calendar-Year Taxation" does not coincide with the total number of persons in "Special Gift Property" and "General Gift Property" because there are some overlapping persons between them.

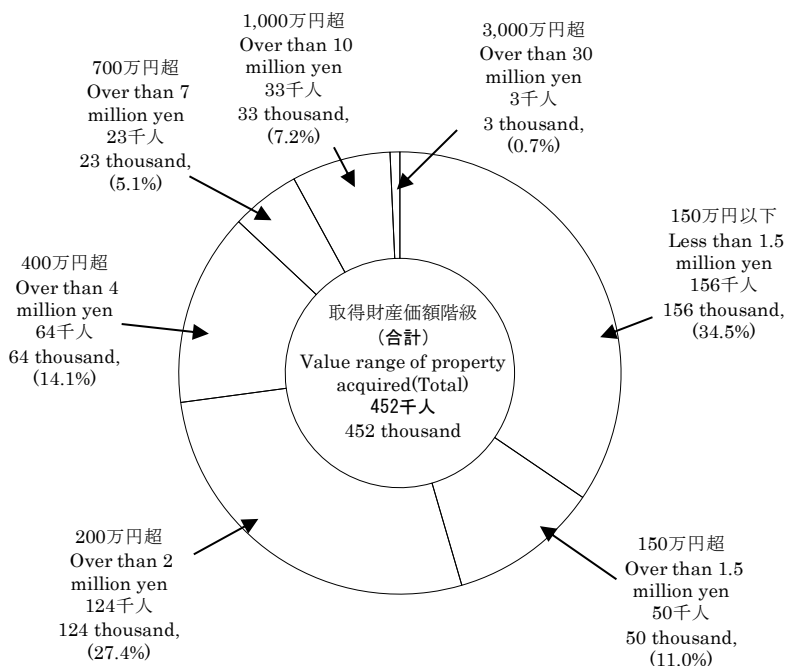
(2) 平成27年中に財産の贈与を受けた者のうち、申告義務のある者(住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。)に係る取得財産価額階級を見ると、150万円以下の者155,777人(構成比34.5%)、150万円超の者49,530人(11.0%)、200万円超の者123,640人(27.4%)、400万円超の者63,733人(14.1%)、700万円超の者23,289人(5.1%)、1,000万円超の者32,662人(7.2%)、3,000万円超の者3,225人(0.7%)となっている(第20表参照)。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2015 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), less than 1.5 million yen is 155,777 persons (composition ratio: 34.5%), over than 1.5 million yen is 49,530 persons (11.0%), over than 2 million yen is 123,640 persons (27.4%), over than 4 million yen is 63,733 persons (14.1%), over than 7 million yen is 23,289 persons (5.1%), over than 10 million yen is 32,662 persons (7.2%), and over than 30 million yen is 3,225 persons (0.7%) (see Table 20).

(第20表) 取得財産価額階級

Table 20: Value range of property acquired

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
150万円以下 Less than 1.5 million yen	155,777
150万円超 Over than 1.5 million yen	49,530
200万円超 Over than 2 million yen	123,640
400万円超 Over than 4 million yen	63,733
700万円超 Over than 7 million yen	23,289
1,000万円超 Over than 10 million yen	32,662
3,000万円超 Over than 30 million yen	3,225
合計 Total	451,856



## 7 消費税

### Consumption tax

平成27年度分の消費税の納税申告件数は2,970千件（前年2,962千件）、納税申告額は15兆3,195億円（同13兆5,045億円）となっている。

一方、還付申告件数は167千件（同159千件）、還付税額は3兆6,792億円（同3兆6,200億円）となっている。

また、平成28年3月末現在の消費税の課税事業者届出件数は3,186千件（同3,137千件）、課税事業者選択届出件数は104千件（同94千件）、新設法人に該当する旨の届出件数は14千件（同13千件）となっている（第21表参照）。

The number of tax returns of consumption tax for FY 2015 is 2,970 thousand (for the previous year, 2,962 thousand) and the amount of declared tax is 15,319.5 billion yen (13,504.5 billion yen).

The number of refund returns is 167 thousand (159 thousand), and the amount of refund tax is 3,679.2 billion yen (3,620.0 billion yen).

As of March 31 in 2016, the number of notifications of taxable enterprises status for Consumption tax is 3,186 thousand (3,137 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 104 thousand (94 thousand), and the number of notifications of being qualified for a newly established corporation is 14 thousand (13 thousand) (see Table 21).

(第21表) 消費税の申告件数、納税申告額、還付税額、課税事業者等届出件数

Table 21: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, etc.

区分 Type	納税 申告件数 Number of tax returns	納税申告額 Amount of declared tax	還付 申告件数 Number of refund returns	還付税額 Amount of refund tax	課税事業者 届出件数 Number of notifications of taxable enterprises status for Consumption tax	課税事業者 選択届出件数 Number of notifications of choosing taxable enterprises status for Consumption tax	新設法人に該当す る旨の届出件数 Number of notifications of being qualified for a newly established corporation
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	千件 Thousand	千件 Thousand	千件 Thousand
平成22年度 FY2010	3,234	95,145	151	20,271	3,271	84	15
23 2011	3,066	93,039	143	20,190	3,197	80	13
24 2012	2,986	93,135	138	19,181	3,173	81	13
25 2013	2,958	93,826	145	20,544	3,149	85	13
26 2014	2,962	135,045	159	36,200	3,137	94	13
27 2015	2,970	153,195	167	36,792	3,186	104	14

(注) 処理事績を含む。

Note: Cases processed (correction, determination, etc.) are included.

## 8 酒税

### Liquor tax

- (1) 平成27年度における酒税の税額は1兆2,603億円（前年1兆2,487億円）で、前年に比べて116億円（伸び率0.9%）増加している。また、販売（消費）数量は848万kℓ（前年833万kℓ）で、前年に比べて14万kℓ（伸び率1.7%）増加している（第22表参照）。

The amount of liquor tax for FY 2015 is 1,260.3 billion yen, which is 11.6 billion yen more (rate of increase:0.9%) than the previous year (1,248.7 billion yen).

The volume of sales (consumption) is 8.48 million kl, which is 0.14 million kl more (rate of increase:1.7%) than the previous year (8.33 million kl) (see Table 22).

(第22表) 酒税の税額、販売（消費）数量

Table 22: 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
			kℓ	
	億円 100 million yen	%	kℓ	%
平成22年度 FY2010	13,258	△ 2.5	8,514,765	△ 0.3
23 2011	12,939	△ 2.4	8,501,212	△ 0.2
24 2012	12,710	△ 1.8	8,537,587	0.4
25 2013	12,899	1.5	8,591,118	0.6
26 2014	12,487	△ 3.2	8,331,433	△ 3.0
27 2015	12,603	0.9	8,475,607	1.7

(2) 税額を品目等別に前年と比べると、ビールは5,887億円から5,998億円（構成比47.6%）へと111億円（伸び率1.9%）、焼酎は1,978億円から1,990億円（構成比15.8%）へと12億円（伸び率0.6%）、ウイスキー及びブランデーは365億円から418億円（構成比3.3%）へと54億円（伸び率14.7%）増加している。

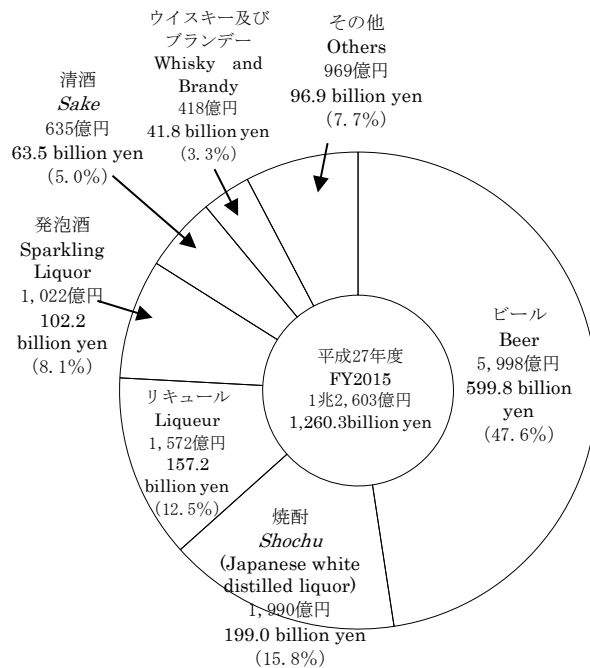
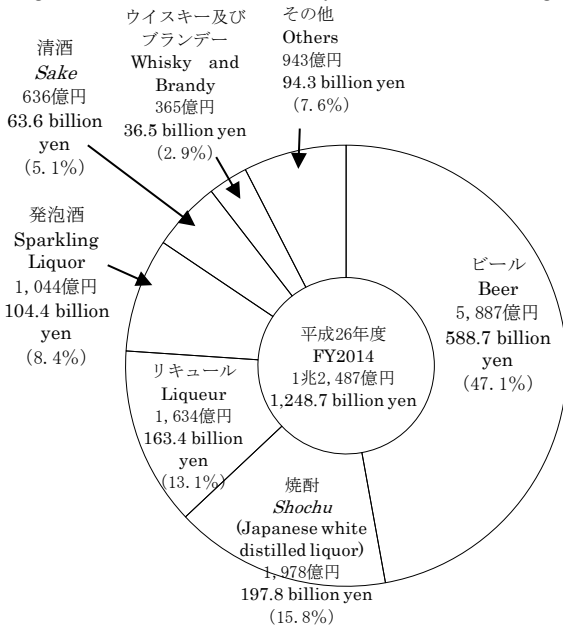
これに対し、リキュールは1,634億円から1,572億円（構成比12.5%）へと62億円（伸び率△3.8%）、発泡酒は1,044億円から1,022億円（構成比8.1%）へと22億円（伸び率△2.1%）、清酒は636億円から635億円（構成比5.0%）へと1億円（伸び率△0.2%）減少している（第23図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Beer increased by 11.1 billion yen (rate of increase: 1.9%) from 588.7 billion yen to 599.8 billion yen (component ratio: 47.6%); Shochu (Japanese white distilled liquor) increased by 1.2 billion yen (rate of increase: 0.6%) from 197.8 billion yen to 199.0 billion yen (component ratio: 15.8%); Whisky and Brandy increased by 5.4 billion yen (rate of increase: 14.7%) from 365 billion yen to 418 billion yen (component ratio: 3.3%).

Liqueur decreased by 6.2 billion yen (rate of increase: -3.8%) from 163.4 billion yen to 157.2 billion yen (component ratio: 12.5%); Sparkling liquor decreased by 2.2 billion yen (rate of increase: -2.1%) from 104.4 billion yen to 102.2 billion yen (component ratio: 8.1%); Sake decreased by 0.2 billion yen (rate of increase: -0.2%) from 63.6 billion yen to 63.5 billion yen (component ratio :5.0%)(see Figure 23).

(第23図) 品目等別の税額

Figure 23: Amount of tax revenue by item of alcoholic beverage



(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260万klから267万kl（構成比31.5%）へと7万kl（伸び率2.7%）、リキュールは198万klから203万kl（構成比24.0%）へと5万kl（伸び率2.7%）、ウイスキー及びブランデーは12万klから14万kl（構成比1.7%）へと2万kl（伸び率14.0%）増加している。

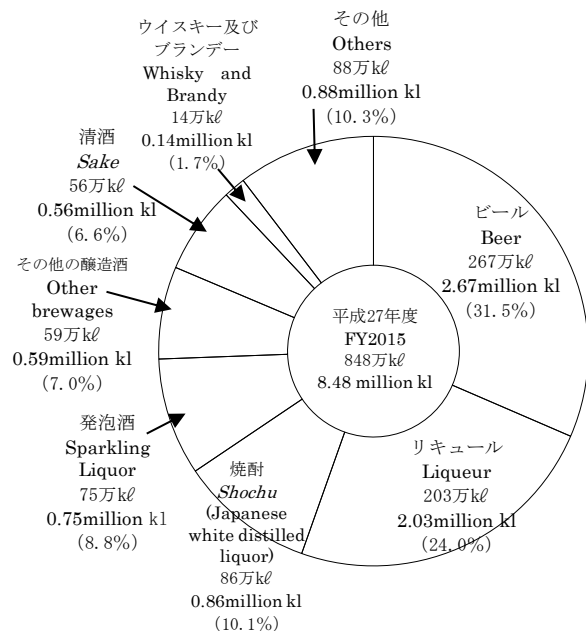
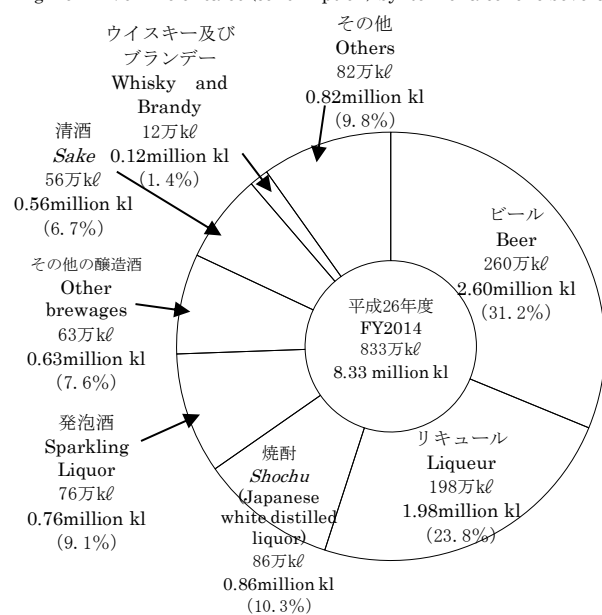
これに対し、発泡酒は76万klから75万kl（構成比8.8%）へと1万kl（伸び率△1.8%）、その他の醸造酒は63万klから59万kl（構成比7.0%）へと3万kl（伸び率△5.3%）減少している（第24図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Beer increased by 0.07 million kl (rate of increase: 2.7%) from 2.60 million kl to 2.67 million kl (component ratio: 31.5%); Liqueur increased by 0.05 million kl (rate of increase: 2.7%) from 1.98 million kl to 2.03 million kl (component ratio: 24.0%); Whisky and Brandy increased by 0.02 million kl (rate of increase: 14.0%) from 0.12 million kl to 0.14 million kl (component ratio :1.7%).

Sparkling liquor decreased by 0.01 million kl (rate of increase: -1.8%) from 0.76 million kl to 0.75 million kl (component ratio: 8.8%); Other brewed liquors decreased by 0.03 million kl (rate of increase: -5.3%) from 0.63 million kl to 0.59 million kl (component ratio: 7.0%)(see Figure 24).

(第24図) 品目等別の販売（消費）数量

Figure 24: Volume of sales (consumption) by item of alcoholic beverage



## 9 たばこ税及びたばこ特別税

### Tobacco tax and special tobacco surtax

平成27年度におけるたばこ税及びたばこ特別税(税関分を除く)の課税数量は、1,098億本(前年1,120億本)、税額は6,427億円(同6,573億円)で、前年に比べて課税数量で22億本(伸び率△2.0%)、税額で146億円(同△2.2%)減少している(第25表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2015 is 109.8 billion pieces, which is 2.2 billion pieces less (rate of increase:-2.0 %) than the previous year (112.0 billion pieces).

And the amount of tax is 642.7 billion yen, which is 14.6 billion yen less (-2.2 %) than the previous year (657.3 billion yen)(see Table 25).

(第25表) たばこ税及びたばこ特別税の課税数量、税額

Table 25: Taxable quantity of tobacco tax and special tobacco surtax

区分 Type		課税数量 Taxable quantity	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		億本 100 million pieces	%	億円 100 million yen	%
平成22年度	FY2010	1,391	△ 8.9	6,590	△ 0.1
23	2011	1,098	△ 21.1	6,504	△ 1.3
24	2012	1,169	6.6	6,902	6.1
25	2013	1,177	0.7	6,927	0.4
26	2014	1,120	△ 4.8	6,573	△ 5.1
27	2015	1,098	△ 2.0	6,427	△ 2.2

## 10 揮発油税及び地方揮発油税

### Gasoline tax and local gasoline tax

平成27年度における揮発油税及び地方揮発油税(税関分を除く)の課税数量は、50,443千kl(前年50,585千kl)、税額は2兆7,091億円(同2兆7,168億円)で、前年に比べて課税数量で142千kl(伸び率△0.3%)、税額で77億円(同△0.3%)減少している(第26表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2015 is 50,443 thousand kl (for the previous year, 50,585 thousand kl), which is 142 thousand kl less (rate of increase:-0.3 %) than the previous year. And the amount of tax is 2,709.1 billion yen, which is 7.7 billion yen less (-0.3%) than previous year (2,716.8 billion yen) (see Table 26).

(第26表) 揮発油税及び地方揮発油税の課税数量、税額

Table 26: Taxable quantity and Amount of tax of gasoline tax and local gasoline tax

区分 Type		課税数量 Taxable quantity	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand KL	%	億円 100 million yen	%
平成22年度	FY2010	55,992	0.6	30,077	0.6
23	2011	54,145	△ 3.3	29,084	△ 3.3
24	2012	53,283	△ 1.6	28,620	△ 1.6
25	2013	52,527	△ 1.4	28,213	△ 1.4
26	2014	50,585	△ 3.7	27,168	△ 3.7
27	2015	50,443	△ 0.3	27,091	△ 0.3

## 11 航空機燃料税

### Aviation fuel tax

平成27年度における航空機燃料税の課税数量は4,892千kl(前年5,020千kl)、税額は761億円(同782億円)で、前年に比べて課税数量で128千kl(伸び率△2.5%)、税額で21億円(同△2.6%)減少している(第27表参照)。

Taxable quantity of aviation fuel tax in FY 2015 is 4,892 thousand kl, which is 128 thousand kl less (rate of increase:-2.5 %) than the previous year (5,020 thousand kl). And the amount of tax is 76.1 billion yen, which is 2.1 billion yen less (-2.6 %) than the previous year (78.2 billion yen)(see Table 27).

(第27表) 航空機燃料税の課税数量、税額

Table 27: Taxable quantity and Amount of tax of aviation fuel tax

区分 Type		課税数量 Taxable quantity	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		千kl Thousand KL	%	億円 100 million yen	%
平成22年度	FY2010	4,571	△ 4.0	1,043	△ 4.2
23	2011	4,445	△ 2.8	726	△ 30.4
24	2012	4,700	5.7	741	2.1
25	2013	4,938	5.1	777	4.7
26	2014	5,020	1.7	782	0.7
27	2015	4,892	△ 2.5	761	△ 2.6

## 12 石油ガス税

### Liquefied petroleum gas tax

平成27年度における石油ガス税の課税数量は1,054千t（前年1,110千t）、税額は185億円（同194億円）で、前年に比べて課税数量で56千t（伸び率△5.0%）、税額で9億円（同△5.0%）減少している（第28表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2015 is 1,054 thousand ton, which is 56 thousand ton less (rate of increase:-5.0 %) than the previous year (1,110 thousand ton). And the amount of tax is 18.5 billion yen, which is 0.9 billion yen less (-5.0 %) than the previous year (19.4 billion yen) (see Table 28).

(第28表) 石油ガス税の課税数量、税額

Table 28: Taxable quantity of Liquefied petroleum gas tax

区分 Type	課税数量 Taxable quantity	伸び率 Growth rate	税額	
			Amount of tax	伸び率 Growth rate
	千t Thousand ton	%	億円 100 million yen	%
平成22年度 FY2010	1,370	△ 2.8	240	△ 2.8
23 2011	1,295	△ 5.5	226	△ 5.8
24 2012	1,231	△ 5.0	215	△ 4.6
25 2013	1,177	△ 4.3	206	△ 4.3
26 2014	1,110	△ 5.7	194	△ 5.7
27 2015	1,054	△ 5.0	185	△ 5.0

## 13 石油石炭税

### Petroleum and coal tax

平成27年度における石油石炭税（税関分を除く）の課税数量は、原油分が595千kl（前年638千kl）、ガス状炭化水素分が3,210千t（同3,227千t）、石炭分が1,795千t（同1,793千t）で、前年に比べて原油分は43千kl（伸び率△6.8%）減少し、ガス状炭化水素分は17千t（同△0.5%）減少し、石炭分は2千t（同0.1%）増加している。税額は原油分が15.1億円（前年16.1億円）、ガス状炭化水素分が51.4億円（同50.8億円）、石炭分が20.2億円（同20.1億円）で、前年に比べて原油分は1億円（伸び率△5.9%）減少し、ガス状炭化水素分は0.6億円（同1.1%）増加し、石炭分は0.1億円（同0.5%）増加している（第29表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2015 is as follows: crude oil decreased by 43 thousand kiloliter (rate of increase:-6.8%) from 638 thousand kiloliter in the previous year to 595 thousand kl; gaseous hydrocarbons decreased by 17 thousand tons (-0.5%) from 3,227 thousand tons in the previous year to 3,210 thousand tons; coal increased by 2 thousand tons (0.1%) from 1,793 thousand tons in the previous year to 1,795 thousand tons. The tax amounts are as follows: crude oil decreased by 0.1 billion yen (rate of increase:-5.9%) from 1.61 billion yen in the previous year to 1.51 billion yen; gaseous hydrocarbons increased by 0.06 billion yen (1.1%) from 5.08 billion yen in the previous year to 5.14 billion yen; coal increased by 0.01 billion yen (0.5%) from 2.01 billion yen in the previous year to 2.02 billion yen (see Table 29)

(第29表) 石油石炭税の課税数量、税額

Table 29: Taxable quantity of Petroleum and coal tax

区分 type	課税数量 Taxable quantity	伸び率 Growth rate	税額	
			Amount of tax	伸び率 Growth rate
	千kl Thousand KL	%	億円 100 million yen	%
原油 crude oil				
平成22年度 FY2010	861	△ 7.3	17.6	△ 7.3
23 2011	845	△ 1.8	17.3	△ 1.8
24 2012	779	△ 7.9	16.7	△ 3.2
25 2013	680	△ 12.6	15.6	△ 6.7
26 2014	638	△ 6.2	16.1	3.1
27 2015	595	△ 6.8	15.1	△ 5.9
ガス状炭化水素 gaseous hydrocarbons	千t Thousand ton	%	億円 100 million yen	%
平成22年度 FY2010	3,339	6.5	36.1	6.5
23 2011	3,180	△ 4.7	34.6	△ 4.0
24 2012	3,406	7.1	40.7	17.5
25 2013	3,197	△ 6.1	42.8	5.3
26 2014	3,227	0.9	50.8	18.6
27 2015	3,210	△ 0.5	51.4	1.1
石炭 coal	千t Thousand ton	%	億円 100 million yen	%
平成22年度 FY2010	1,534	△ 3.3	10.7	△ 3.3
23 2011	1,825	18.9	12.8	18.9
24 2012	1,849	1.3	14.5	13.9
25 2013	1,753	△ 5.2	16.1	10.9
26 2014	1,793	2.3	20.1	24.9
27 2015	1,795	0.1	20.2	0.5

## 14 印紙税

### Stamp tax

平成27年度における印紙税（現金納付分）の税額は1,655億円（前年1,674億円）、納税人員は172千人（同167千人）で、前年に比べて税額で19億円（伸び率△1.1%）減少し、納税人員で5千人（同2.5%）増加している（第30表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2015 is 165.5 billion yen, which is 1.9 billion yen less (rate of increase: -1.1%) than the previous year (167.4 billion yen).

The number of taxpayers increased by 5 thousand from the previous year (167 thousand) to 172 thousand (see Table 30).

(第30表) 印紙税の税額、納税人員

Table 30: Amount of stamp tax and Number of taxpayers

区分 Type		税額 Amount of tax	納税人員		
			伸び率 Growth rate	伸び率 Growth rate	
		億円 100 million yen	%	千人 Thousand	%
平成22年度	FY2010	1,964	△ 1.8	166	△ 3.0
23	2011	1,916	△ 2.5	166	△ 0.4
24	2012	1,896	△ 1.0	165	△ 0.7
25	2013	1,891	△ 0.3	166	1.1
26	2014	1,674	△ 11.5	167	0.6
27	2015	1,655	△ 1.1	172	2.5

## 15 電源開発促進税

### Promotion of power-resources development tax

平成27年度における電源開発促進税の課税電力量は8,419億kWh（前年8,583億kWh）、税額は3,157億円（同3,219億円）で、前年に比べて課税電力量で164億kWh（伸び率△1.9%）、税額で62億円（同△1.9%）減少している（第31表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2015 is 841.9 billion kWh, which is 16.4 billion kWh less (rate of increase: -1.9%) than the previous year (858.3 billion kWh).

And the amount of tax is 315.7 billion yen, which is 6.2 billion yen less (-1.9%) than the previous year (321.9 billion yen)(see Table 31).

(第31表) 電源開発促進税の電力量、税額

Table 31: Taxable quantity of electricity sold and Amount of promotion of power-resources development tax

区分 type		販売電気 の電力量 Taxable volume of electricity sold	税額		
			伸び率 Growth rate	伸び率 Growth rate	
		億kWh 100 million kWh	%	億円 100 million yen	%
平成22年度	FY2010	9,318	6.7	3,494	6.7
23	2011	8,870	△ 4.8	3,326	△ 4.8
24	2012	8,800	△ 0.8	3,300	△ 0.8
25	2013	8,735	△ 0.7	3,276	△ 0.7
26	2014	8,583	△ 1.7	3,219	△ 1.7
27	2015	8,419	△ 1.9	3,157	△ 1.9

16 国税徴収

Collection of national tax

(1) 平成27年度における国税の徴収決定済額は、64兆3,200億円(前年59兆377億円)で、前年に比べて5兆2,823億円(伸び率8.9%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2015 is 64,320.0 billion yen, which is 5,282.3 billion yen more (rate of increase: 8.9%) than the previous year (59,037.7 billion yen) (see Table 32).

(第32表) 国税の徴収決定済額

Table 32: Amount determined for collection of national tax

区 分 Type	平成26年度 FY2014	構成比 Component ratio	平成27年度 FY2015	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
消費税及地方消費税 Consumption tax and local consumption tax	} 187,215	31.7	} 219,016	34.0	17.0
消 費 税 Consumption tax					
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	} 167,957	28.4	} 181,099	28.1	7.8
源 泉 所 得 税 Withholding income tax					
法 人 税 Corporation tax	120,867	20.5	123,938	19.3	2.5
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	} 33,428	5.7	} 35,918	5.6	7.4
申 告 所 得 税 Self-assessment income tax					
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	} 29,432	5.0	} 29,404	4.6	△ 0.1
揮発油税及地方道路税 Gasoline tax and local road tax					
相 続 税 Inheritance tax	20,899	3.5	22,090	3.4	5.7
酒 の 税 Liquor tax	12,501	2.1	12,612	2.0	0.9
そ の 他 Others	18,079	3.1	19,123	3.0	5.8
計 Total	590,377	100.0	643,200	100.0	8.9

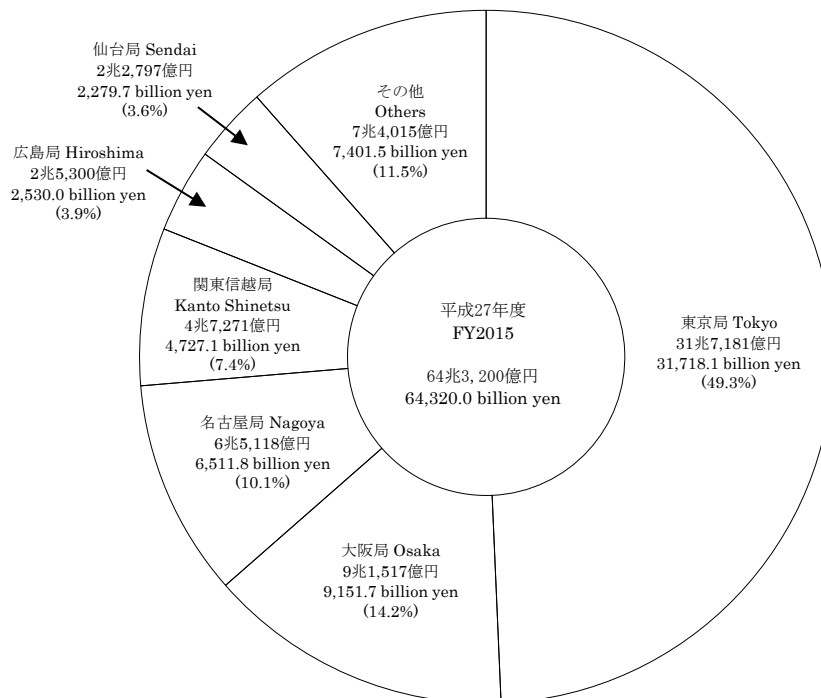
(注) 「相続税」には贈与税を含む。  
Note: Inheritance tax includes gift tax.

(2) 国税局別に徴収決定済額をみると、東京国税局31兆7,181億円(構成比49.3%)、大阪国税局9兆1,517億円(14.2%)、名古屋国税局6兆5,118億円(10.1%)、関東信越国税局4兆7,271億円(7.4%)となっている(第33図参照)。

Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 31,718.1 billion yen (component ratio: 49.3%); Osaka, 9,151.7 billion yen (14.2%); Nagoya, 6,511.8 billion yen (10.1%); Kanto Shinetsu, 4,727.1 billion yen (7.4%) (see Figure 33).

(第33図) 国税局別の徴収決定済額

Figure 33: Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus

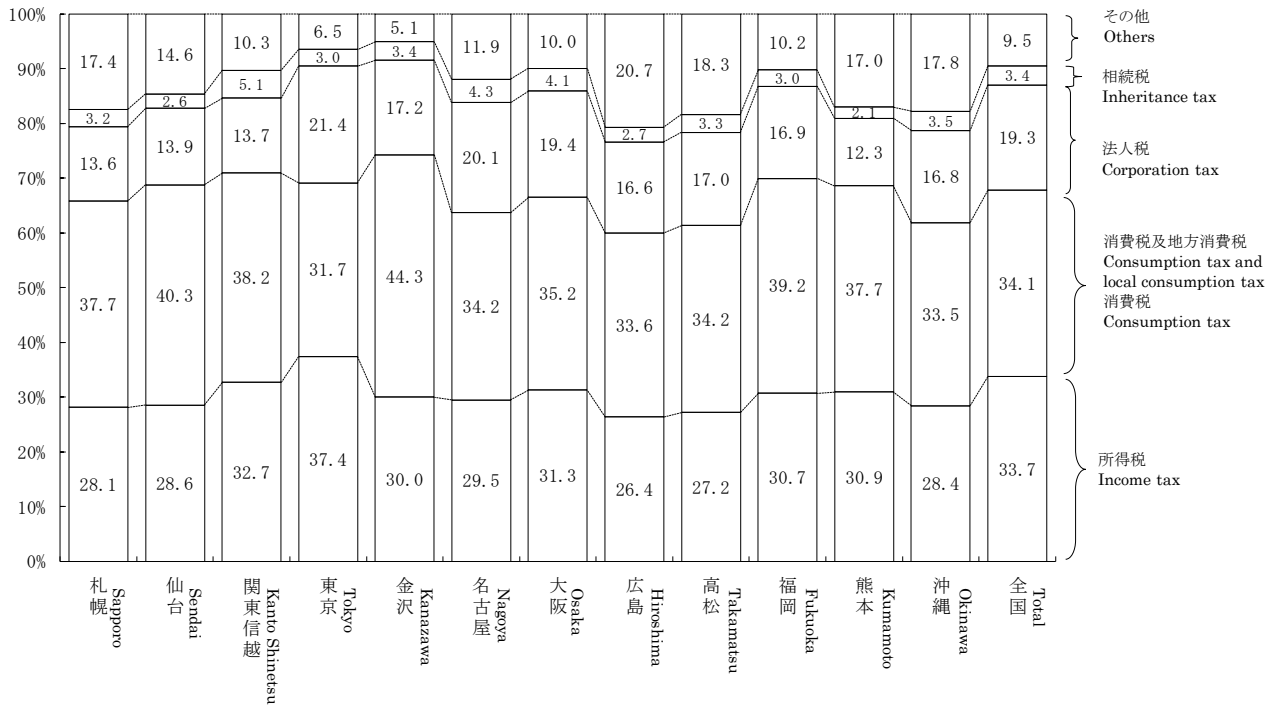


また、国税局別に主要税目の構成をみると、東京国税局については所得税の比率が最も高く、その他の各国税局については消費税、消費税及地方消費税の比率が最も高くなっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that income tax represents the highest component rate in Tokyo Regional Taxation Bureaus, while consumption tax as well as consumption tax and local consumption tax represent the highest rates in other Regional Taxation Bureaus (see Figure 34).

(第34図) 国税局別徴収決定済額の構成

Figure 34: Composition of the amount determined for collection of national tax by Regional Taxation Bureaus



## 17 国税滞納

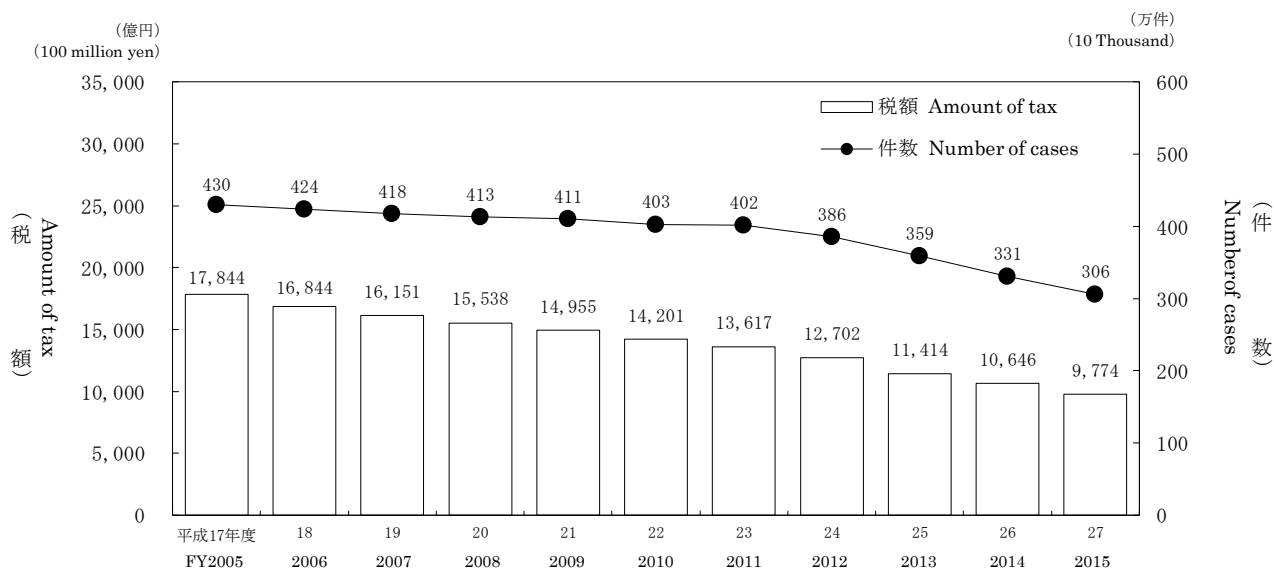
### Delinquency of national tax

- (1) 平成27年度末における国税の整理中の滞納は、305.8万件（前年度331.3万件）9,774億円（同1兆646億円）であり、前年に比べ件数は25.5万件（伸び率△7.7%）減少しており、税額も872億円（同△8.2%）減少している（第35図参照）。

As of the end of FY 2015, the number of tax delinquencies in processing is 3,058 thousand (for the previous fiscal year, 3,313 thousand) and the amount of arrears is 977.4 billion yen (1,064.6 billion yen). Compared to the previous year, they decreased by 255 thousand (rate of increase: -7.7%), and by 87.2 billion yen (-8.2%) respectively (see Figure 35).

(第35図) 年度末における整理中の滞納の件数、税額の推移

Figure 35: Number of tax delinquencies and Amount of arrears as of the end of the fiscal year, and Changes of amount of tax



(注) 地方消費税は含まない。

Note: Excluding local consumption tax.

- (2) 平成27年度末における整理中の滞納額を税目別にみると、消費税3,340億円（前年度3,477億円）、申告所得税2,902億円（同3,082億円）、源泉所得税1,621億円（同1,877億円）の順になっている（第36表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 334.0 billion yen (for the previous fiscal year 347.7 billion yen); Self-assessment income tax, 290.2 billion yen (308.2 billion yen); withholding income tax, 162.1 billion yen (187.7 billion yen) (see Table 36).

(第36表) 税目別の年度末における整理中の滞納

Table 36: Amount of arrears in processing by tax type

区分 Type	平成26年度 FY2014		平成27年度 FY2015		
	件数 Number of cases	税額 Tax of amount	件数 Number of cases	税額 Tax of amount	税額の伸び率 Growth rate
	千件 Thousand	億円 100 million yen	千件 Thousand	億円 100 million yen	%
源泉所得税 Withholding income tax	605	1,877	533	1,621	△ 13.6
申告所得税 Self-assessment income tax	1,286	3,082	1,203	2,902	△ 5.8
法人税 Corporation tax	113	1,267	103	1,069	△ 15.6
相続税 Inheritance tax	19	917	17	819	△ 10.6
消費税 Consumption tax	1,272	3,477	1,184	3,340	△ 4.0
その他 Others	19	26	19	23	△ 11.7
<b>合計 Grand total</b>	<b>3,313</b>	<b>10,646</b>	<b>3,058</b>	<b>9,774</b>	<b>△ 8.2</b>

(注) 1 「源泉所得税」には源泉所得税及復興特別所得税を含む。

2 「申告所得税」には申告所得税及復興特別所得税を含む。

3 「相続税」には贈与税を含む。

4 「消費税」には地方消費税を含まない。

5 「税額の伸び率」は百万円単位により計算している。

Note: 1 "Withholding Income Tax" includes Withholding Income Tax and Special Income Tax for Reconstruction.

2 "Self-assessed Income Tax" includes Self-assessed Income Tax and Special Income Tax for Reconstruction.

3 Inheritance tax includes gift tax.

4 "Consumption tax" does not include local consumption tax.

5 "Increase rate of tax amount" is calculated by million yen.

18 不服審査・訴訟事件

Administrative review/ Litigation case

- (1) 平成27年度中の異議申立の発生件数は3,195件(前年度2,755件)で前年度に比べて440件(伸び率16.0%)増加している。前年度から繰り越された645件を含む要処理件数3,840件のうち、処理済件数は3,197件で、このうち異議申立人の請求が一部又は全部認められた請求認容件数は270件(前年度256件)、割合は8.4%(前年度9.3%)となっている(第37表参照)。

The number of the requests for reinvestigation in FY 2015 is 3,195 which is 440 more (rate of increase: 16.0%) than the previous fiscal year (2,755).

Out of 3,840 cases necessary to dispose including 645 cases carried over from the previous year, 3,197 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 270 (for the previous fiscal year, 256), which accounts for 8.4% (9.3%) of all cases (see Table 37).

(第37表) 異議申立ての状況

Table37: Disposition of requests for reinvestigation

区分 Type	申立て件数 Number of the requests for reinvestigation		伸び率 Growth rate	処理済件数 Number of already processed	請求認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成22年度 FY2010	5,103	6.4	4,746	476	10.0	
23 2011	3,803	△ 25.5	4,511	375	8.3	
24 2012	3,424	△ 10.0	3,286	325	9.9	
25 2013	2,358	△ 31.1	2,534	253	10.0	
26 2014	2,755	16.8	2,745	256	9.3	
27 2015	3,195	16.0	3,197	270	8.4	

- (2) 平成27年度中の審査請求の請求件数は2,098件(前年度2,030件)で前年度に比べて68件(伸び率3.3%)増加している。前年度から繰り越された1,620件を含む要処理件数3,718件のうち、処理済件数は2,311件で、このうち審査請求人の請求が一部又は全部認められた認容件数は184件(前年度239件)、割合は8.0%(同8.0%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2015 is 2,098, which is 68 more (rate of increase: 3.3%) than the previous year (2,030).

Out of 3,718 cases necessary to dispose including 1,620 cases carried over from the previous year, 2,311 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 184 (for the previous year, 239), which accounts for 8.0% (8.0%) of all cases (see Table 38).

(第38表) 審査請求の状況

Table38: Disposition of requests for reconsideration

区分 Type	審査請求件数 Number of requests for reconsideration		伸び率 Growth rate	処理済件数 Number of already processed	認容件数 Number of claim accepted	割合 Percentage
	件 Case	%				
平成22年度 FY2010	3,084	△ 5.2	3,717	479	12.9	
23 2011	3,581	16.1	2,967	404	13.6	
24 2012	3,598	0.5	3,618	451	12.5	
25 2013	2,855	△ 20.7	3,073	236	7.7	
26 2014	2,030	△ 28.9	2,980	239	8.0	
27 2015	2,098	3.3	2,311	184	8.0	

- (3) 平成27年度中に国側を被告とした訴訟の発生件数は231件(前年度237件)で、前年度に比べて6件(伸び率△2.5%)減少している。訴訟が終結した件数は262件で、このうち原告が一部又は全部勝訴した原告勝訴件数は22件(前年度19件)、割合は8.4%(前年度6.8%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2015 was 231 (compared to 237 in the previous year), △6 year-on-year (△2.5% year-on-year).

During the fiscal year, final court decisions were made on 262 cases, of which court decisions partly or fully in favor of plaintiffs were made in 22 cases (compared to 19 cases in the previous year), accounting for 8.4% (up from 6.8% in the previous year) of all cases (see Table 39).

(第39表) 国側を被告とした訴訟状況

Table39: Disposition of litigation cases (government as defendant)

区分 Type	訴訟提起件数 Number of filed litigation cases		伸び率 Growth rate	訴訟終結件数 Number of processed litigation cases	原告勝訴件数 Number of decisions in favor of plaintiffs	割合 Percentage
	件 Case	%				
平成22年度 FY2010	350	3.2	354	27	7.6	
23 2011	391	11.7	380	51	13.4	
24 2012	340	△ 13.0	383	24	6.3	
25 2013	290	△ 14.7	328	24	7.3	
26 2014	237	△ 18.3	280	19	6.8	
27 2015	231	△ 2.5	262	22	8.4	

19 国税犯則事件

National tax crime

- (1) 平成27年度における直接国税犯則事件に係る一審判決の件数は133件で、そのうち有罪件数は133件（有罪率100.0%）である（第40表参照）。

The number of first trials related to Direct National Tax Crime in FY 2015 is 133, of which the number of conviction cases is 133 (rate of conviction ruling: 100.0 %) (see Table 40).

(第40表) 一審判決数及び有罪件数・率の累年比較

Table 40: Number of first trials, Comparison of the number and rate of conviction rulings by FY

区 分 Type	判決件数 Number of first trials	有 罪 Conviction ruling	
		件 数 Number of conviction ruling	率 Rate
	件 Case	件 Case	%
平成22年度 FY2010	152	152	100.0
23 2011	150	150	100.0
24 2012	120	119	99.2
25 2013	116	115	99.1
26 2014	98	96	98.0
27 2015	133	133	100.0

(注) 件数には、上級審からの差戻し件数を含む。

Note : The number of cases contains the sending back number of cases from the higher court.

- (2) 平成27年度における間接国税犯則事件に係る通告処分件数は39件(前年度49件)である（第41表参照）。

The number of notification procedures related to Indirect National Tax Crime in FY2015 was 39 (for the previous year, 49) (see Table 41).

(第41表) 通告処分件数の累年比較

Table 41: Comparison of the number of notification procedures by FY

区 分 Type	通告処分件数 Number of Notification procedure		計 Total	伸び率 Growth rate
	酒 税 Liquor tax	その他 Others		
	件 Case	件 Case	件 Case	%
平成22年度 FY2010	40	5	45	0.0
23 2011	72	4	76	68.9
24 2012	56	3	59	△ 22.4
25 2013	69	-	69	16.9
26 2014	47	2	49	△ 29.0
27 2015	35	4	39	△ 20.4

(注) 税関分を含まない。

Note : Figures for customhouse are not included.

- (3) 平成27年度における査察事件に係る脱税額は138億円で、前年度より12億円（7.6%）減少し、1件あたりの脱税額は76百万円（前年度83百万円）となっている（第42表参照）。

The amount of tax evasion involved in criminal investigation cases in FY2015 is 13.8 billion yen, which is 1.2 billion yen less (7.6 %) than the previous year. Average amount of tax evasion per case prosecuted is 76 million yen (for the previous year, 83 million yen) (see Table 42).

(第42表) 査察事件の脱税額、1件あたりの脱税額（処理した事件に係る脱税額）

Table 42: Amount of tax evasion involved in criminal investigation cases and Amount of tax evasion per case

区 分 Type	脱税額 Amount of tax evasion	伸び率 Growth rate	1件あたりの 脱税額
			Amount of tax evasion per case
	億円 100 million yen	%	百万円 million yen
平成22年度 FY2010	248	△ 14.5	115
23 2011	192	△ 22.6	102
24 2012	205	6.5	107
25 2013	145	△ 29.4	78
26 2014	150	3.6	83
27 2015	138	△ 7.6	76

資料：査察課調

Source: Criminal Investigation Division