

平成30年度統計調査結果の概要

Outline of Results of Statistical Survey for FY2018

1 租税及び印紙収入

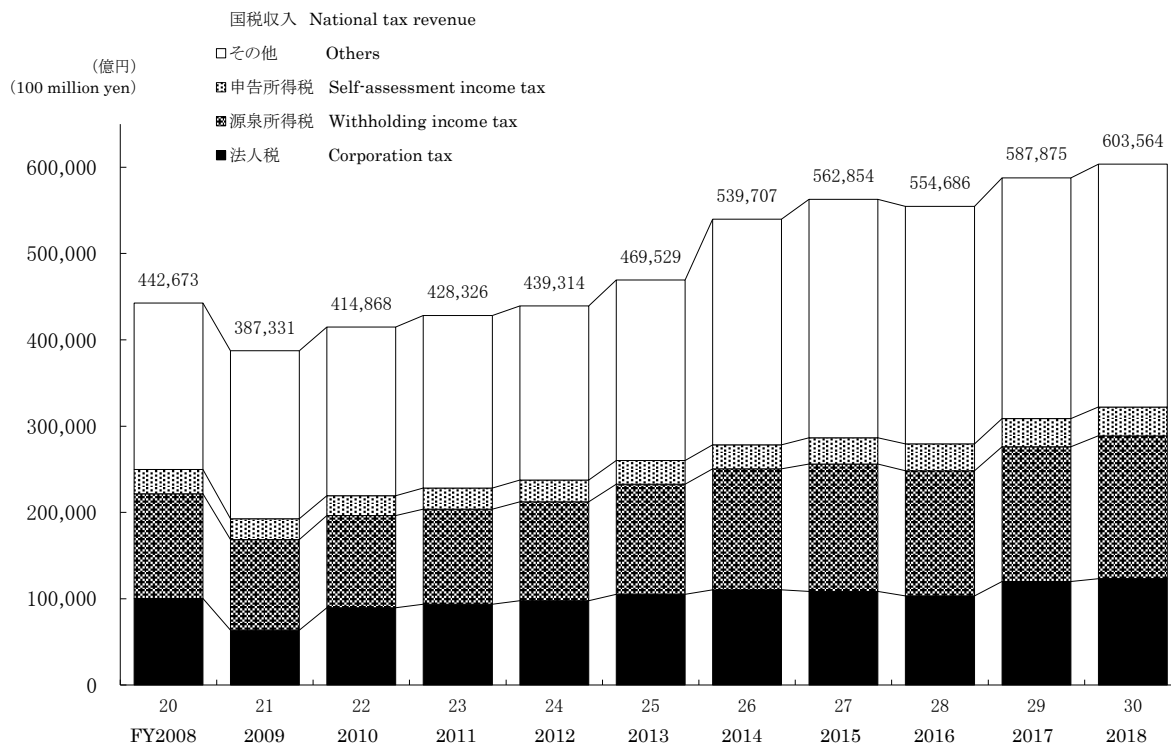
Tax and Stamp revenues

(1) 平成30年度における租税及び印紙収入の決算額（一般会計分）は60兆3,564億円（前年58兆7,875億円）で、前年に比べて1兆5,689億円（伸び率2.7%）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 FY2018(for general account) is 60,356.4 billion yen (58,787.5 billion yen for the previous year), an increase of 1,568.9 billion yen (rate of increase: 2.7%) 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16兆5,650億円（前年15兆6,271億円）、法人税12兆3,180億円（同11兆9,953億円）、消費税17兆6,809億円（同17兆5,139億円）、申告所得税3兆3,356億円（同3兆2,544億円）、相続税2兆3,333億円（同2兆2,920億円）となっており、前年に比べて、源泉所得税、法人税、消費税、申告所得税、相続税はそれぞれ9,379億円（6.0%）、3,227億円（2.7%）、1,670億円（1.0%）、811億円（2.5%）、413億円（1.8%）増加している（第2表参照）。

Tax and stamp duty settled by tax type includes withholding income tax of 16,565.0 billion yen (for the previous year, 15,627.1 billion yen), corporation tax of 12,318.0 billion yen (11,995.3 billion yen), consumption tax 17,680.9 billion yen (17,513.9 billion yen), self-assessment income tax of 3,335.6 billion yen (3,254.4 billion yen), and inheritance tax of 2,333.3 billion yen (2,292.0 billion yen). Compared with the previous year, withholding income tax and corporation tax, consumption tax, self-assessment income tax and inheritance tax increased by 937.9 billion yen (6.0%), 322.7 billion yen (2.7%), 1,670 billion yen (1.0%), 811 billion yen (2.5%), and 413 billion yen (1.8%) respectively. (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 (for general account)

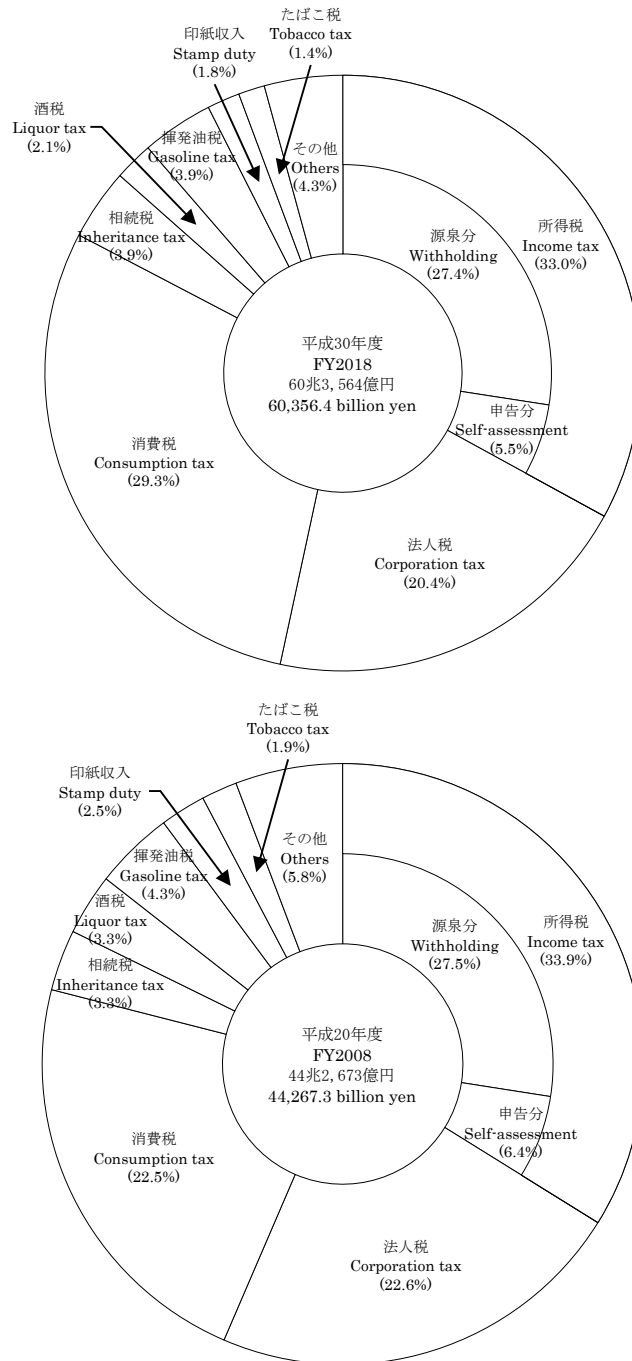
区分 Type	平成29年度 FY2017	構成比 Component ratio	平成30年度 FY2018	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
源泉所得税 Withholding income tax	156,271	26.6	165,650	27.4	6.0
法人税 Corporation tax	119,953	20.4	123,180	20.4	2.7
消費税 Consumption tax	175,139	29.8	176,809	29.3	1.0
申告所得税 Self-assessment income tax	32,544	5.5	33,356	5.5	2.5
相続税 Inheritance tax	22,920	3.9	23,333	3.9	1.8
その他 Others	81,048	13.8	81,236	13.5	0.2
計 Total	587,875	100.0	603,564	100.0	2.7

また、これを税目別の構成比で見ると、源泉所得税27.4%（前年26.6%）、法人税20.4%（同20.4%）、消費税29.3%（同29.8%）、申告所得税5.5%（同5.5%）、相続税3.9%（同3.9%）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 27.4% (for the previous year, 26.6%), corporation tax is 20.4% (20.4%), consumption tax is 29.3% (29.8%), self-assessment income tax is 5.5% (5.5%) and inheritance tax is 3.9% (3.9%) (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



2 申告所得税

Self-assessment income tax

- (1) 平成30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22,189千人で、申告納税額のあった者は6,390千人、還付申告者は13,041千人となっている。

これを所得者別にみると、事業所得者3,729千人、不動産所得者1,586千人、給与所得者10,358千人、雑所得者5,844千人、他の区分に該当しない所得者672千人となっている（第4表参照）。

The number of Income tax self-assessment.etc (herein after referred to the number of Income tax self-assessment) in 2018 is 22,189 thousand, the number of taxpayers who have income tax self-assessment 6,390 thousand, the number of filing returns for refund 13,041 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners,3,729 thousand; Real estate income earners, 1,586 thousand; Employment income earners, 10,358 thousand; Miscellaneous income earners, 5,844 thousand; Income earners not otherwise classified, 672 thousand (see Table 4).

(第4表) 確定申告者数

Table 4: 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	3,729	1,684	868	1,177
その他所得者	Other income earners	18,460	4,706	12,174	1,580
不動産所得者	Real estate income earners	1,586	1,098	137	351
給与所得者	Employment income earners	10,358	2,541	7,328	489
雑所得者	Miscellaneous income earners	5,844	727	4,411	706
他の区分に該当しない所得者	Income earners not otherwise classified	672	340	298	34
合計 Total		22,189	6,390	13,041	2,758

(注) 平成31年3月31日までに申告又は処理（更正、決定等）した者の令和元年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 2019, 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84兆435億円で、申告納税額のあった者は42兆1,998億円、還付申告者は39兆5,390億円、申告納税額は3兆2,869億円、還付税額は1兆1,634億円となっている（第5表参照）。

Gross income is 84,043.5 billion yen, taxpayers filing returns and paying tax is 42,199.8 billion yen, and taxpayers filing returns for refund is 39,539.0 billion yen.

The amounts of self-assessment income tax is 3,286.9 billion yen, and refund is 1,163.4 billion yen (see Table 5).

(第5表) 総所得金額、申告納税額、還付税額

Table 5: Total net income and the amounts of self-assessment income tax, refund.

区分 Type		総所得金額 Total net 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	97,894	70,252	20,131	6,173	2,707
その他所得者	Other income earners	742,541	351,746	375,259	26,697	8,926
不動産所得者	Real estate income earners	61,018	56,866	2,076	6,600	122
給与所得者	Employment income earners	500,530	184,232	305,522	6,575	6,362
雑所得者	Miscellaneous income earners	81,359	18,132	60,821	754	1,845
他の区分に該当しない所得者	Income earners not otherwise classified	99,634	92,516	6,840	12,768	597
合計 Total		840,435	421,998	395,390	32,869	11,634

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

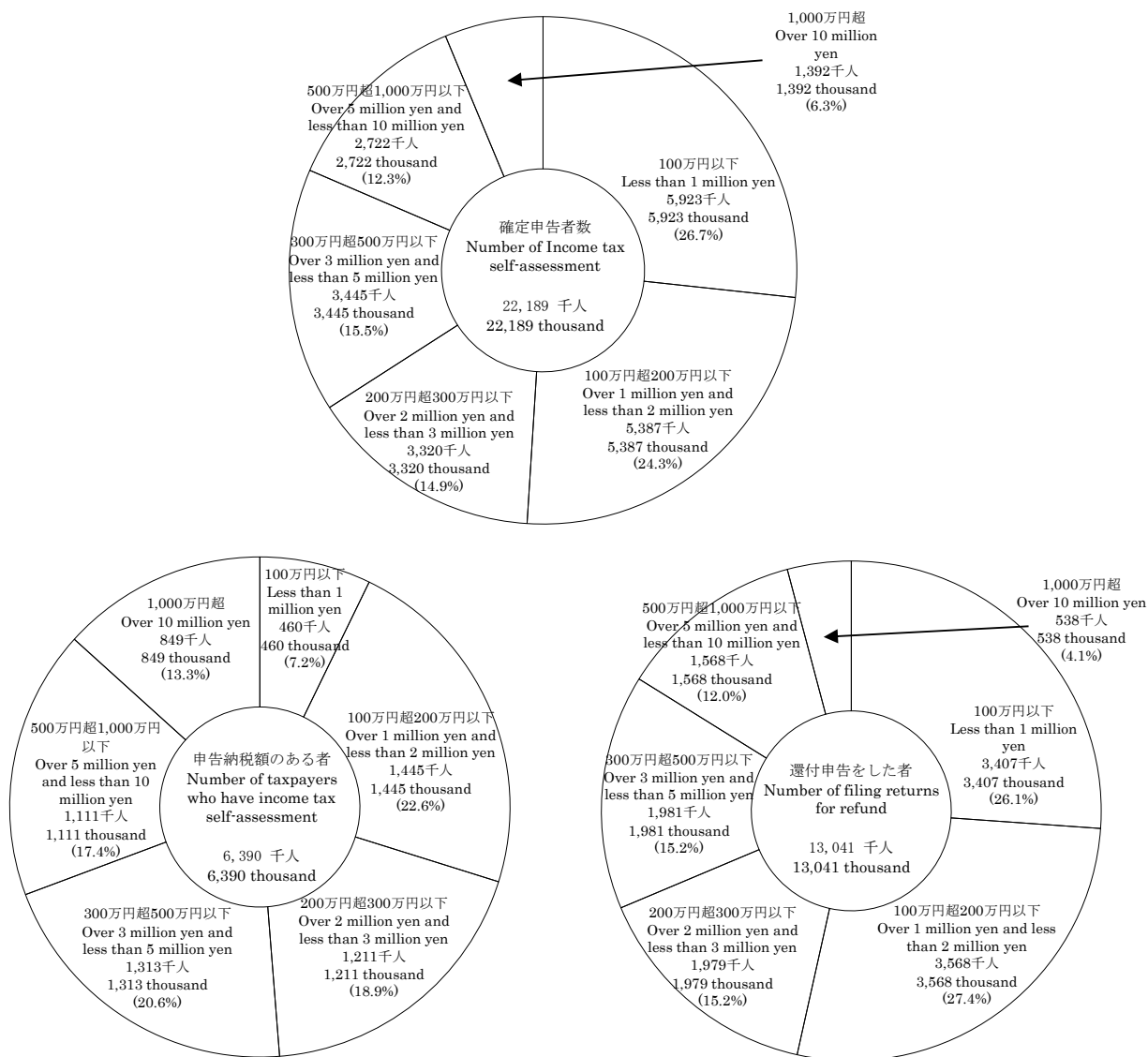
Note: Figures show Taxation as of June 30 2019, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

(2) 確定申告者数を所得階級別にみると、100万円以下の者5,923千人(構成比26.7%)、100万円超200万円以下の者5,387千人(24.3%)、200万円超300万円以下の者3,320千人(14.9%)、300万円超500万円以下の者3,445千人(15.5%)、500万円超1,000万円以下の者2,722千人(12.3%)、1,000万円超の者1,392千人(6.3%)となっている(第6図参照)。

The breakdown of the number of Income tax self-assessment by total net income range is as follows: 5,923 thousand (component rate: 26.7%) for less than 1 million yen; 5,387 thousand (24.3%) for over 1 million yen and less than 2 million yen; 3,320 thousand (14.9%) for over 2 million yen and less than 3 million yen; 3,445 thousand (15.5%) for over 3 million yen and less than 5 million yen; 2,722 thousand (12.3%) for over 5 million yen and less than 10 million yen; and 1,392 thousand (6.3%) for over 10 million (see Figure 6).

(第6図) 所得階級別の確定申告者数

Figure 6: Number of income earners by income range



(注) 平成31年3月31日までに申告又は処理(更正、決定等)した者の令和元年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 2019, 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30年分の源泉所得税額(復興特別所得税を含む)は、18兆6,250億円(前年18兆541億円)で、前年に比べて5,709億円(伸び率3.2%)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11兆1,800億円(前年10兆7,054億円)で4,746億円(伸び率4.4%)、配当所得は4兆5,686億円(前年4兆2,925億円)で2,761億円(伸び率6.4%)、利子所得等は3,673億円(前年3,576億円)で97億円(伸び率2.7%)、それぞれ増加している。

これに対して、報酬・料金等は1兆2,115億円(前年1兆2,207億円)で92億円(伸び率△0.8%)、減少している(第7表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2018 is 18,625.0 billion yen (for the previous year, 18,054.1 billion yen). It increased by 570.9 billion yen (rate of increase: 3.2%) compared to the previous year.

According to the breakdown by income type, employment income increased 474.6 billion yen from 10,705.4 to 11,180.0 billion yen (4.4%); dividend income increased 276.1 billion yen from 4,292.5 to 4,568.6 billion yen (6.4%); interest income, etc. increased 9.7 billion yen from 357.6 to 367.3 billion yen (2.7%); remuneration, fee, etc. decreased 9.2 billion yen from 1,220.7 to 1,211.5 billion yen (-0.8%) (see Table 7).

(第7表) 源泉徴収税額

Table 7: Amounts of withholding income tax

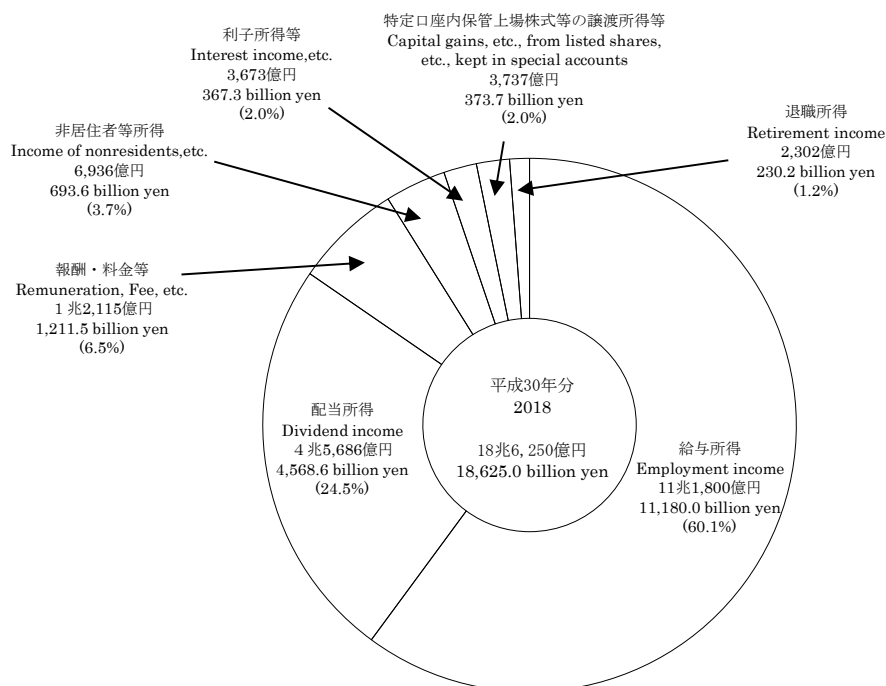
区分 Type	給与所得 Employment income	配当所得 Dividend income	報酬・料金等 Remuneration, Fee, etc.	利子所得等 Interest income, etc.	その他 Other	計 Total	伸び率 Growth rate
	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	億円 100 million yen	
平成25年分 2013	93,530	25,769	11,737	4,391	10,834	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
28 2016	103,921	37,381	12,002	3,479	10,434	167,218	△ 6.2
29 2017	107,054	42,925	12,207	3,576	14,779	180,541	8.0
30 2018	111,800	45,686	12,115	3,673	12,976	186,250	3.2

また、種類別に構成比を見ると、給与所得60.1%(前年59.3%)、配当所得24.5%(同23.8%)、報酬・料金等6.5%(同6.7%)、非居住者等所得3.7%(同3.8%)となっている(第8図参照)。

The component ratio of each income type is as follows: employment income, 60.1% (for the previous year, 59.3%); dividend income, 24.5% (23.8%); remuneration, fee, etc., 6.5% (6.7%); income of nonresidents, etc., 3.7% (3.8%) (see Figure 8).

(第8図) 種類別の源泉徴収税額構成比

Figure 8: 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3,532千件(前年3,536千件)、報酬・料金等2,847千件(同2,849千件)、配当所得147千件(同145千件)となっている(第9表参照)。

The number of withholding agents is 3,532 thousand (3,536 thousand) for employment income, 2,847 thousand (2,849 thousand) for remuneration, fee, etc., and 147 thousand (145 thousand) for dividend income (see Table 9).

(第9表) 種類別の源泉徴収義務者数

Table 9: 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25年分 2013	3,543	2,819	131	82
26 2014	3,543	2,825	135	80
27 2015	3,540	2,838	138	83
28 2016	3,543	2,847	142	84
29 2017	3,536	2,849	145	83
30 2018	3,532	2,847	147	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30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50,264千人(前年49,451千人)で、その平均給与は男性5,450千円(同5,315千円)、女性2,931千円(同2,870千円)となっている(第10表参照)。

According to the results of the Statistical Survey of Actual Statistics for Salary in the Private Sector in 2018, the number of employment income earners who worked through a year was 50,264 thousand (for the previous year, 49,451 thousand), and the average pay was 5,450 thousand yen (for the previous year, 5,315 thousand yen) for men, and 2,931 thousand yen (2,870 thousand yen) for women (see Table 10).

(第10表) 給与所得者数、平均給与

Table 10: 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			
		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25年分 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
28 2016	48,691	1.6	5,211	2,797	4,216
29 2017	49,451	1.6	5,315	2,870	4,322
30 2018	50,264	1.6	5,450	2,931	4,407

(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50,264千人のうち、源泉徴収により所得税を納税している者は42,778千人となっている。税額は10兆5,558億円であり、納税者の給与総額に対する税額の割合は5.10%となっている(第11表参照)。

Among 50,264 thousand employment income earners, the number of those who paid withholding income tax was 42,778 thousand. The amount of tax is 10,555.8 billion yen which stands for 5.10% of the total amounts of salary of taxpayers (see Table 11).

(第11表) 給与所得者数、給与総額、税額

Table 11: 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
				内 納税者 For taxpayers	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25年分 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
28 2016	48,691	41,122	84.5	2,052,992	1,912,450	90,418	4.40	4.73
29 2017	49,451	41,975	84.9	2,137,167	1,993,510	97,384	4.56	4.89
30 2018	50,264	42,778	85.1	2,215,281	2,068,614	105,558	4.76	5.10

(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313万2,210社（前年310万5,959社）となっている。

また、所得金額は72兆7,757億円（同70兆2,340億円）で、これに対する税額は12兆6,579億円（同12兆3,459億円）となっている（第12表参照）。

The number of corporations is 3,132,210 (for the previous year, 3,105,959). The amount of income is 72,775.7 billion yen (70,234.0 billion yen in the previous year), and the amount of tax is 12,657.9 billion yen (12,345.9) (see Table 12).

(第12表) 法人数、所得金額、税額

Table 12: 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25年度 FY2013	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
28 2015	3,078,927	1.0	629,248	3.1	111,060	△1.4
29 2017	3,105,959	0.9	702,340	11.6	123,459	11.2
30 2018	3,132,210	0.8	727,757	3.6	126,579	2.5

(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313万2,210社のうち、内国法人は312万6,207社（前年310万31社）で、これを種類別にみると、普通法人300万4,951社（同298万284社）、協同組合等4万3,194社（同4万3,454社）、公益法人等5万6,970社（同5万5,920社）となっている（第13表参照）。

Among 3,132,210 corporations, domestic corporations amount to 3,126,207 (for the previous year, 3,100,031) which includes 3,004,951 (2,980,284) ordinary corporations, 43,194 (43,454) cooperative associations, etc., and 56,970 (55,920) corporation in public interest, etc. (see Table 13).

(第13表) 種類別法人数

Table 13: Number of corporations by type

区分 Type	内国法人 Domestic corporations	普通法人 Ordinary corporations	協同組合等 Cooperative associations, etc.	公益法人等 Corporation in public interest, etc.	人格のない社 団等
					Association without judicial personality, etc.
	社 Number	社 Number	社 Number	社 Number	社 Number
平成25年度 FY2013	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
28 2016	3,072,939	2,955,577	43,687	54,422	19,253
29 2017	3,100,031	2,980,284	43,454	55,920	20,373
30 2018	3,126,207	3,004,951	43,194	56,970	21,092

資料：法人課税課調

Source: Identified by the Corporate Taxation Division

- (2) 平成30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273万8,549社（前年270万6,627社）となっている。平成30年度分の法人273万8,549社から、連結子法人（1万3,256社）を除いた272万5,293社のうち、欠損法人は169万2,623社（前年168万7,099社）で、その割合（欠損法人割合）は62.1%となっている（第14表参照）。

According to the results of the FY2018 Corporation Sample Survey, the number of operating domestic ordinary corporations is 2,738,549 (for the previous year, 2,706,627). 1,692,623 corporations out of 2,725,293 which is the total 2,738,549 corporations in FY2018 minus 13,256 consolidated subsidiaries, are in deficit (for the previous year, 1,687,099). The percentage of corporations in deficit is 62.1%(see Table 14).

(第14表) 法人数、欠損法人、欠損法人割合

Table 14: Number of corporations, Corporations in deficit, and Deficit corporation ratio

区分 Type	法人数 Number of corporations	利益計上法人数 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25年度 FY2013	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
28 2016	2,660,125	970,698	1,689,427	63.5
29 2017	2,693,956	1,006,857	1,687,099	62.6
30 2018	2,725,293	1,032,670	1,692,623	62.1

- (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1,547兆7,854億円（前年1,519兆4,651億円）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1,269兆268億円（前年1,236兆4,302億円）、所得金額は69兆7,456億円（同67兆9,437億円）、営業収入金額に対する所得金額の割合（所得率）は5.5%となっている（第15表参照）。

The amount of operating revenue is 1,547,785.4 billion yen (for the previous year, 1,519,465.1 billion yen). With respect to corporations in profit, the amount of operating revenue is 1,269,026.8 billion yen (for the previous year, 1,236,430.2 billion yen), and the amount of income is 69,745.6 billion yen (for the previous year, 67,943.7 billion yen). The ratio of the amount of income to the amount of operating revenue (income ratio) is 5.5% (see Table 15).

(第15表) 営業収入金額、所得金額、所得率

Table 15: 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 in 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	伸び率 Growth rate			
	億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%	%
平成25年度 FY2013	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
28 2016	14,508,100	0.1	11,444,408	2.3	594,612	3.9	5.2
29 2017	15,194,651	4.7	12,364,302	8.0	679,437	14.3	5.5
30 2018	15,477,854	1.9	12,690,268	2.6	697,456	2.7	5.5

5 相続税

Inheritance tax

- (1) 平成30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365,440人、被相続人は149,481人である。また、相続税の課税価格及び納付税額は17兆9,864億円及び2兆1,104億円となっている（第16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 2018 is 365,440 persons, and the number of ancestors is 149,481 persons.

The taxable amount and the amount of tax payment of inheritance tax are 17,986.4 billion yen and 2,110.4 billion yen respectively (see Table 16).

(第16表) 相続人の数、課税価格、納付税額、被相続人の数

Table 16: 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
28	2016	338,424	163,890	18,679	136,891
29	2017	352,957	172,405	20,141	143,881
30	2018	365,440	179,864	21,104	149,481

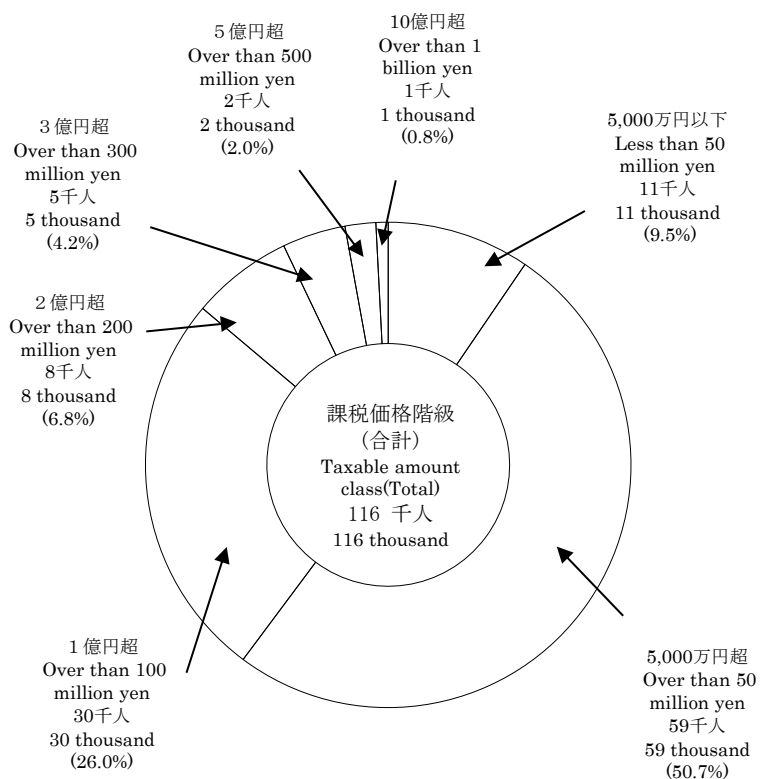
- (2) 平成30年中に相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）の被相続人に係る課税価格階級を見ると、5,000万円以下の者11,083人（構成比9.5%）、5,000万円超の者58,950人（50.7%）、1億円超の者30,199人（26.0%）、2億円超の者7,870人（6.8%）、3億円超の者4,915人（4.2%）、5億円超の者2,378人（2.0%）、10億円超の者946人（0.8%）となっている（第17表参照）。

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 2018 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), less than 50 million yen is 11,083 persons (composition ratio: 9.5%), over than 50 million yen is 58,950 persons (composition ratio: 50.7%), over than 100 million yen is 30,199 persons (composition ratio: 26.0%), over than 200 million yen is 7,870 persons (composition ratio: 6.8%), over than 300 million yen is 4,915 persons (composition ratio: 4.2%), over than 500 million yen is 2,378 persons (composition ratio: 2.0%), and over than 1 billion yen is 946 persons (composition ratio: 0.8%) (see Table 17).

(第17表) 課税価格階級

Table 17: 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	11,083
5,000万円超 Over than 50 million yen	58,950
1億円超 Over than 100 million yen	30,199
2億円超 Over than 200 million yen	7,870
3億円超 Over than 300 million yen	4,915
5億円超 Over than 500 million yen	2,378
10億円超 Over than 1 billion yen	946
合計 Total	116,341



6 贈与税

Gift tax

- (1) 平成30年中に贈与を受けた者は502,076人で、取得財産価額及び納付税額は2兆832億円及び2,397億円となっている（第18表参照）。

The number of recipients of gifts during 2018 is 502,076. The amount of values of properties acquired as gifts and the amount of tax payment are 2,083.2 billion yen and 239.7 billion yen respectively. (see Table 18).

- (第18表) 贈与を受けた者数、取得財産価額、納付税額

Table 18: 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
	人 Person	億円 100 million yen	億円 100 million yen
合計分 Total	502,076	20,832	2,397
暦年課税分 Calendar-Year Taxation	460,599	15,344	/
特例贈与財産 Special Gift Property	230,682	7,781	
一般贈与財産 General Gift Property	229,917	7,563	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	42,885	5,488	

- (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.

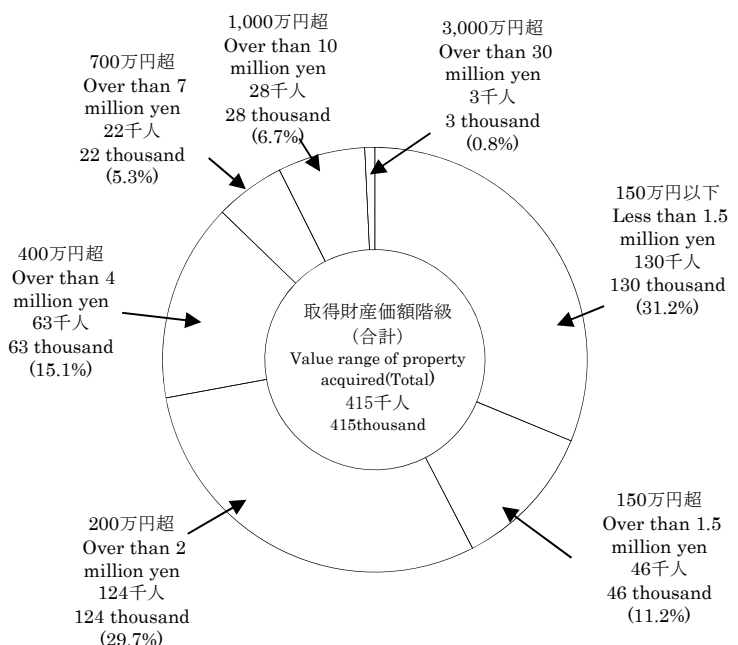
- (2) 平成30年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）に係る取得財産価額階級を見ると、150万円以下の者129,773人（構成比31.2%）、150万円超の者46,356人（11.2%）、200万円超の者123,540人（29.7%）、400万円超の者62,776人（15.1%）、700万円超の者22,214人（5.3%）、1,000万円超の者27,644人（6.7%）、3,000万円超の者3,191人（0.8%）となっている（第19表参照）。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2018 (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 129,773 persons (composition ratio: 31.2%), over than 1.5 million yen is 46,356 persons (composition ratio: 11.2%), over than 2 million yen is 123,540 persons (composition ratio: 29.7%), over than 4 million yen is 62,776 persons (composition ratio: 15.1%), over than 7 million yen is 22,214 persons (composition ratio: 5.3%), over than 10 million yen is 27,644 persons (composition ratio: 6.7%), and over than 30 million yen is 3,191 persons (composition ratio: 0.8%) (see Table 19).

- (第19表) 取得財産価額階級

Table 19: Value range of property acquired

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
	人 Person
150万円以下 Less than 1.5 million yen	129,773
150万円超 Over than 1.5 million yen	46,356
200万円超 Over than 2 million yen	123,540
400万円超 Over than 4 million yen	62,776
700万円超 Over than 7 million yen	22,214
1,000万円超 Over than 10 million yen	27,644
3,000万円超 Over than 30 million yen	3,191
合計 Total	415,494



7 消費税

Consumption tax

平成30年度分の消費税の納税申告件数は2,989千件（前年2,986千件）、納税申告額は16兆4,902億円（同16兆4,405億円）となっている。

一方、還付申告件数は188千件（同180千件）、還付税額は4兆3,845億円（同4兆1,189億円）となっている。

また、平成31年3月末現在の消費税の課税事業者届出件数は3,237千件（同3,213千件）、課税事業者選択届出件数は125千件（同118千件）、新設法人に該当する旨の届出件数は15千件（同14千件）となっている（第20表参照）。

The number of tax returns of consumption tax for FY 2018 is 2,989 thousand (for the previous year, 2,986 thousand) and the amount of declared tax is 16,490.2 billion yen (16,440.5 billion yen).

The number of refund returns is 188 thousand (180 thousand), and the amount of refund tax is 4,384.5 billion yen (4,118.9 billion yen).

As of March 31 in 2019, the number of notifications of taxable enterprises status for Consumption tax is 3,237 thousand (3,213 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 125 thousand (118 thousand), and the number of notifications of being qualified for a newly established corporation is 15 thousand (14 thousand) (see Table 20).

（第20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 20: 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	千件 Thousand	千件 Thousand
平成25年度 FY2013	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
28 2016	2,983	162,217	173	38,752	3,197	110	14
29 2017	2,986	164,405	180	41,189	3,213	118	14
30 2018	2,989	164,902	188	43,845	3,237	125	15

（注）処理事績を含む。

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

8 酒税

Liquor tax

(1) 平成30年度における酒税の税額は1兆2,072億円（前年1兆2,299億円）で、前年に比べて227億円（伸び率△1.8%）減少している。

また、販売（消費）数量は825万kl（前年837万kl）で、前年に比べて12万kl（伸び率△1.5%）減少している（第21表参照）。

The amount of liquor tax for FY 2018 is 1,207.2 billion yen, which is 22.7 billion yen less (rate of increase:-1.8%) than the previous year (1,229.9 billion yen).

The volume of sales (consumption) is 825 million kl, which is 12 million kl less (rate of increase:-1.5%) than the previous year (837 million kl) (see Table 21).

（第21表）酒税の税額、販売（消費）数量

Table 21: Amount of liquor tax, Volume of sales (consumption)

区分 Type	税額 Amount of tax	伸び率 Growth rate	販売数量 (消費) Volume of sales (consumption)	伸び率 Growth rate
			千円 100 million yen	
平成25年度 FY2013	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
28 2016	12,465	△ 1.1	8,411,874	△ 0.8
29 2017	12,299	△ 1.3	8,373,636	△ 0.5
30 2018	12,072	△ 1.8	8,245,929	△ 1.5

(2) 税額を品目等別に前年と比べると、リキュールは1,671億円から1,846億円（構成比15.3%）へと175億円（伸び率10.5%）、ウイスキー及びブランデーは466億円から505億円（構成比4.2%）へと39億円（伸び率8.4%）増加している。

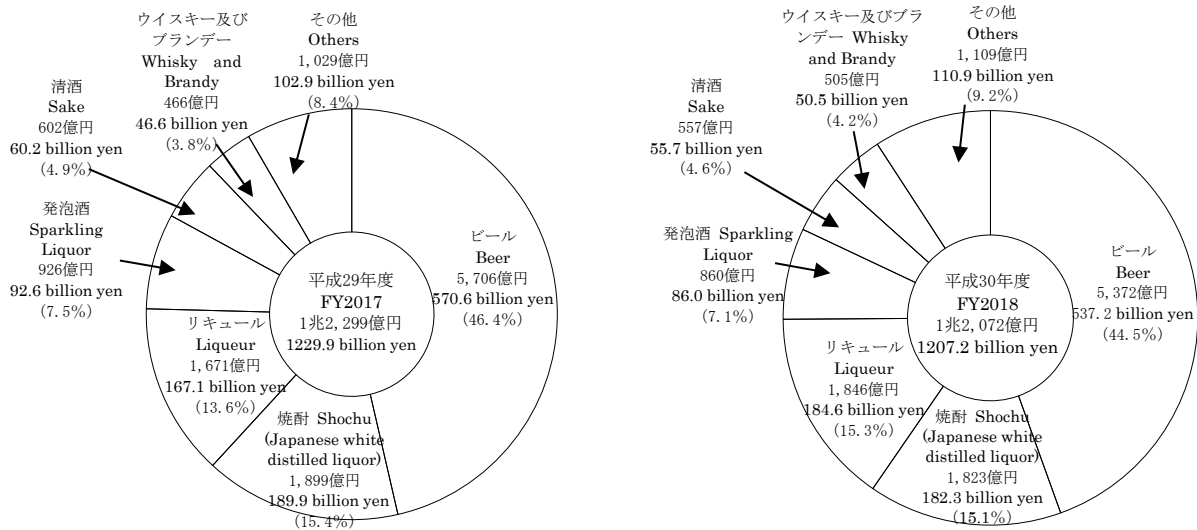
これに対し、ビールは5,706億円から5,372億円（構成比44.5%）へと334億円（伸び率△5.9%）、焼酎は1,899億円から1,823億円（構成比15.1%）へと76億円（伸び率△4.0%）、発泡酒は926億円から860億円（構成比7.1%）へと66億円（伸び率△7.1%）、清酒は602億円から557億円（構成比4.6%）へと45億円（伸び率△7.5%）減少している（第22図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Liqueur increased by 17.5 billion yen (rate of increase: 10.5 %) from 167.1 billion yen to 184.6 billion yen (component ratio: 15.3%); Whisky and Brandy decreased by 3.9 billion yen (rate of increase: 8.4%) from 46.6 billion yen to 50.5 billion yen (component ratio: 4.2%).

Beer decreased by 33.4 billion yen (rate of increase: -5.9 %) from 570.6 billion yen to 537.2 billion yen (component ratio: 44.5 %); Shochu (Japanese white distilled liquor) decreased by 7.6 billion yen (rate of increase: -4.0 %) from 189.9 billion yen to 182.3 billion yen (component ratio: 15.1 %); Sparkling liquor decreased by 6.6 billion yen (rate of increase: -7.1 %) from 92.6 billion yen to 86.0 billion yen (component ratio: 7.1%); Sake decreased by 4.5 billion yen (rate of increase: -7.5%) from 60.2 billion yen to 55.7 billion yen (component ratio: 4.6%). (see Figure 22).

(第22図) 品目等別の税額

Figure 22: 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、リキュールは218万klから229万kl（構成比27.7%）へと11万kl（伸び率5.0%）、ウイスキー及びブランデーは17万klから18万kl（構成比2.2%）へと1万kl（伸び率5.9%）増加している。

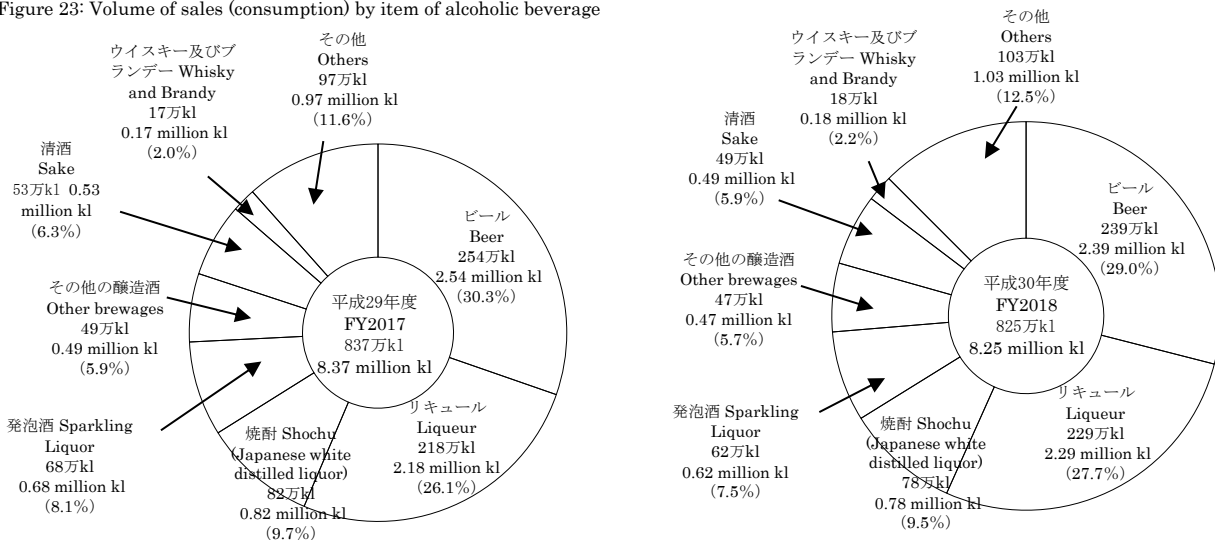
これに対し、ビールは254万klから239万kl（構成比29.0%）へと15万kl（伸び率△5.9%）、焼酎は82万klから78万kl（構成比9.5%）へと4万kl（伸び率△4.9%）、発泡酒は68万klから62万kl（構成比7.5%）へと6万kl（伸び率△8.8%）、その他の醸造酒は49万klから47万kl（構成比5.7%）へと2万kl（伸び率△4.1%）、清酒は53万klから49万kl（構成比5.9%）へと4万kl（伸び率△7.5%）減少している（第23図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Liqueur increased by 0.11 million kl (rate of increase: 5.0 %) from 2.18 million kl to 2.29 million kl (component ratio: 27.7 %); Whisky and Brandy increased by 0.01 million kl (rate of increase: 5.9 %) from 0.17 million kl to 0.18 million kl (component ratio :2.2%).

Beer decreased by 0.15 million kl (rate of increase: -5.9 %) from 2.54 million kl to 2.39 million kl (component ratio: 29.0 %); Shochu decreased by 0.04 million kl (rate of increase: -4.9 %) from 0.82 million kl to 0.78 million kl (component ratio: 9.5 %); Sparkling liquor decreased by 0.06 million kl (rate of increase: -8.8 %) from 0.68 million kl to 0.62 million kl (component ratio: 7.5 %); Other brewed liquors decreased by 0.02 million kl (rate of increase: -4.1 %) from 0.49 million kl to 0.47 million kl (component ratio: 5.7 %); Sake decreased by 0.04 million kl (rate of increase: -7.5 %) from 0.53 million kl to 0.49 million kl (component ratio: 5.9%) (see Figure 23).

(第23図) 品目等別の販売（消費）数量

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



9 たばこ税及びたばこ特別税

Tobacco tax and special tobacco surtax

平成30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、825億本(前年894億本)、税額は5,110億円(同5,315億円)で、前年に比べて課税数量で69億本(伸び率△7.7%)、税額で205億円(同△3.9%)減少している(第24表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2018 is 82.5 billion pieces, which is 6.9 billion pieces less (rate of increase: -7.7 %) than the previous year (89.4 billion pieces).

And the amount of tax is 511.0 billion yen , which is 20.5 billion yen less (-3.9 %) than the previous year (531.5 billion yen)(see Table 24).

(第24表) たばこ税及びたばこ特別税の課税数量、税額

Table 24: Taxable quantity of tobacco tax and special tobacco surtax

区分 Type		課税数量 Taxable quantity	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		億本 100 million pieces	%	億円 100 million yen	%
平成25年度	FY2013	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
28	2016	1,021	△ 6.9	6,017	△ 6.4
29	2017	894	△ 12.5	5,315	△ 11.7
30	2018	825	△ 7.7	5,110	△ 3.9

10 揮発油税及び地方揮発油税

Gasoline tax and local gasoline tax

平成30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、47,043千kl(前年48,762千kl)、税額は2兆5,262億円(同2兆6,186億円)で、前年に比べて課税数量で1,719千kl(伸び率△3.5%)、税額で924億円(同△3.5%)減少している(第25表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2018 is 47,043 thousand kl (for the previous year, 48,762 thousand kl), which is 1,719 thousand kl less (rate of increase: -3.5 %) than the previous year. And the amount of tax is 2,526.2 billion yen, which is 92.4 billion yen less (-3.5%) than previous year (2,618.6 billion yen) (see Table 25).

(第25表) 揮発油税及び地方揮発油税の課税数量、税額

Table 25: Taxable quantity and Amount of tax of gasoline tax and local gasoline 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	%
平成25年度	FY2013	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
28	2016	49,883	△ 1.1	26,787	△ 1.1
29	2017	48,762	△ 2.2	26,186	△ 2.2
30	2018	47,043	△ 3.5	25,262	△ 3.5

11 航空機燃料税

Aviation fuel tax

平成30年度における航空機燃料税の課税数量は5,050千kl(前年5,014千kl)、税額は782億円(同776億円)で、前年に比べて課税数量で36千kl(伸び率0.7%)、税額で6億円(同0.7%)増加している(第26表参照)。

Taxable quantity of aviation fuel tax in FY 2018 is 5,050 thousand kl, which is 36 thousand kl more (rate of increase: 0.7 %) than the previous year (5,014 thousand kl). And the amount of tax is 78.2 billion yen , which is 0.6 billion yen more (0.7 %) than the previous year (77.6 billion yen)(see Table 26).

(第26表) 航空機燃料税の課税数量、税額

Table 26: Taxable quantity and Amount of tax of aviation fuel 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	%
平成25年度	FY2013	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
28	2016	4,928	0.7	763	0.2
29	2017	5,014	1.8	776	1.8
30	2018	5,050	0.7	782	0.7

12 石油ガス税

Liquefied petroleum gas tax

平成30年度における石油ガス税の課税数量は877千t（前年948千t）、税額は154億円（同166億円）で、前年に比べて課税数量で71千t（伸び率△7.4%）、税額で12億円（同△7.4%）減少している（第27表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2018 is 877 thousand tons, which is 71 thousand tons less (rate of increase: -7.4 %) than the previous year (948 thousand tons). And the amount of tax is 15.4 billion yen, which is 1.2 billion yen less (-7.4 %) than the previous year (16.6 billion yen) (see Table 27).

（第27表）石油ガス税の課税数量、税額

Table 27: 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25年度	FY2013	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
28	2016	996	△ 5.6	175	△ 5.3
29	2017	948	△ 4.8	166	△ 5.1
30	2018	877	△ 7.4	154	△ 7.4

13 石油石炭税

Petroleum and coal tax

平成30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514千kl（前年568千kl）、ガス状炭化水素分が3,161千t（同3,248千t）、石炭分が1,570千t（同1,781千t）で、前年に比べて原油分は54千kl（伸び率△9.6%）減少し、ガス状炭化水素分は87千t（同△2.7%）減少し、石炭分は211千t（同△11.8%）減少している。税額は原油分が14.4億円（前年15.9億円）、ガス状炭化水素分が58.8億円（同60.4億円）、石炭分が21.5億円（同24.4億円）で、前年に比べて原油分は1.5億円（伸び率△9.6%）減少し、ガス状炭化水素分は1.6億円（同△2.6%）減少し、石炭分は2.9億円（同△11.8%）減少している（第28表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2018 is as follows: crude oil decreased by 54 thousand kiloliter (rate of increase: -9.6%) from 568 thousand kiloliter in the previous year to 514 thousand kl; gaseous hydrocarbons decreased by 87 thousand tons (-2.7%) from 3,248 thousand tons in the previous year to 3,161 thousand tons; coal decreased by 211 thousand tons (-11.8%) from 1,781 thousand tons in the previous year to 1,570 thousand tons. The tax amounts are as follows: crude oil decreased by 0.15 billion yen (rate of increase: -9.6%) from 1.59 billion yen in the previous year to 1.44 billion yen; gaseous hydrocarbons decreased by 0.16 billion yen (-2.6%) from 6.04 billion yen in the previous year to 5.88 billion yen; coal decreased by 0.29 billion yen (-11.8%) from 2.44 billion yen in the previous year to 2.15 billion yen (see Table 28)

（第28表）石油石炭税の課税数量、税額

Table 28: 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25年度	FY2013	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
28	2016	608	2.2	16.9	11.8
29	2017	568	△ 6.6	15.9	△ 5.9
30	2018	514	△ 9.6	14.4	△ 9.6
ガス状炭化水素 gaseous hydrocarbons					
平成25年度	FY2013	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
28	2016	3,048	△ 5.0	55.9	8.8
29	2017	3,248	6.6	60.4	8.1
30	2018	3,161	△ 2.7	58.8	△ 2.6
石炭 coal					
平成25年度	FY2013	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
28	2016	1,664	△ 7.3	22.4	10.7
29	2017	1,781	7.0	24.4	8.9
30	2018	1,570	△ 11.8	21.5	△ 11.8

14 印紙税

Stamp tax

平成30年度における印紙税（現金納付分）の税額は1,562億円（前年1,594億円）、納税人員は172千人（同173千人）で、前年に比べて税額で32億円（伸び率△2.0%）減少し、納税人員で1千人（同△0.5%）減少している（第29表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2018 is 156.2 billion yen, which is 3.2 billion yen less (rate of increase: -2.0 %) than the previous year (159.4 billion yen).

The number of taxpayers decreased by 1 thousand (rate of increase: -0.5 %) from the previous year (173 thousand) to 172 thousand (see Table 29).

（第29表）印紙税の税額、納税人員

Table 29: Amount of stamp tax and Number of taxpayers

区分 Type		税額 Amount of tax	伸び率 Growth rate	納税人員 Number of taxpayers	伸び率 Growth rate
		億円 100 million yen	%	千人 Thousand	%
平成25年度	FY2013	1,891	△ 0.3	166	1.1
26	2014	1,674	△ 11.5	167	0.6
27	2015	1,655	△ 1.1	172	2.6
28	2016	1,628	△ 1.7	173	0.8
29	2017	1,594	△ 2.1	173	△ 0.0
30	2018	1,562	△ 2.0	172	△ 0.5

15 電源開発促進税

Promotion of power-resources development tax

平成30年度における電源開発促進税の課税電力量は8,621億kWh（前年8,684億kWh）、税額は3,233億円（同3,256億円）で、前年に比べて課税電力量で63億kWh（伸び率△0.7%）、税額で23億円（同△0.7%）減少している（第30表参照）。

Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2018 is 862.1 billion kWh, which is 6.3 billion kWh less (rate of increase: -0.7%) than the previous year (868.4 billion kWh).

And the amount of tax is 323.3 billion yen, which is 2.3 billion yen less (-0.7 %) than the previous year (325.6 billion yen)(see Table 30).

（第30表）電源開発促進税の電力量、税額

Table 30: 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	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		億kWh 100 million kWh	%	億円 100 million yen	%
平成25年度	FY2013	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
28	2016	8,514	1.1	3,193	1.1
29	2017	8,684	2.0	3,256	2.0
30	2018	8,621	△ 0.7	3,233	△ 0.7

16 国際観光旅客税

International tourist tax

平成30年度における国際観光旅客税（税関分を除く）の課税人員は6,777千人、税額は68億円である（第31表参照）。

The number of taxpayers of international tourist tax (figures for custom house are not included) in FY 2018 is 6,777 thousand.

And the amount of tax is 6.8 billion yen (see Table 31).

（第31表）国際観光旅客税の課税人員、税額

Table 31: Number of taxpayers and Amount of tax of international tourist tax

区分 Type		課税人員 Taxable Number	伸び率 Growth rate	税額 Amount of tax	伸び率 Growth rate
		千人 Thousand	%	億円 100 million yen	%
平成30年度	FY2018	6,777	-	68	-

17 国税徴収

Collection of national tax

- (1) 平成30年度における国税の徴収決定済額は、68兆6,406億円(前年66兆9,818億円)で、前年に比べて1兆6,588億円(伸び率2.5%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2018 is 68,640.6 billion yen, which is 1,658.8 billion yen more (rate of increase: 2.5%) than the previous year (66,981.8 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29年度 FY2017	構成比 Component ratio	平成30年度 FY2018	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	} 227,621	34.0	} 229,722	33.5	0.9
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	} 183,557	27.4	} 193,818	28.2	5.6
源 泉 所 得 税 Withholding Income Tax					
法 人 税 Corporation tax	134,725	20.1	137,668	20.1	2.2
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	} 38,032	5.7	} 38,736	5.6	1.9
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	} 28,352	4.2	} 27,358	4.0	△ 3.5
揮発油税及地方道路税 Gasoline tax and local road tax					
相 続 税 Inheritance tax	25,191	3.8	25,859	3.8	2.7
酒 税 Liquor tax	12,307	1.8	12,105	1.8	△ 1.6
そ の 他 Others	20,033	3.0	21,140	3.0	5.5
計 Total	669,818	100.0	686,406	100.0	2.5

(注) 「相続税」には贈与税を含む。

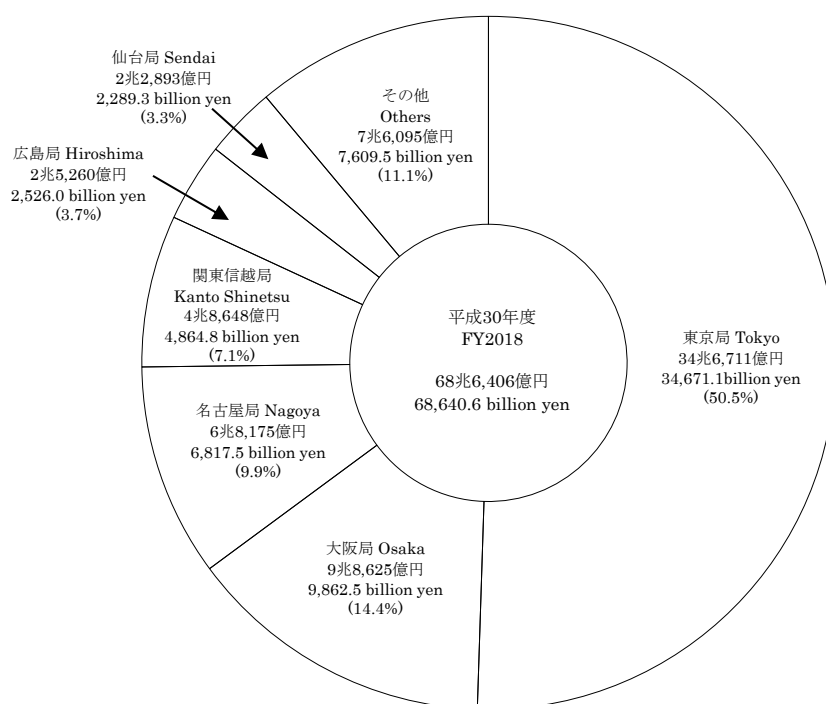
Note: Inheritance tax includes gift tax.

- (2) 国税局別に徴収決定済額をみると、東京国税局34兆6,711億円(構成比50.5%)、大阪国税局9兆8,625億円(14.4%)、名古屋国税局6兆8,175億円(9.9%)、関東信越国税局4兆8,648億円(7.1%)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, 34,671.1 billion yen (component ratio: 50.5%); Osaka, 9,862.5 billion yen (14.4%); Nagoya, 6,817.5 billion yen (9.9%); Kanto Shinetsu, 4,864.8 billion yen (7.1%) (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

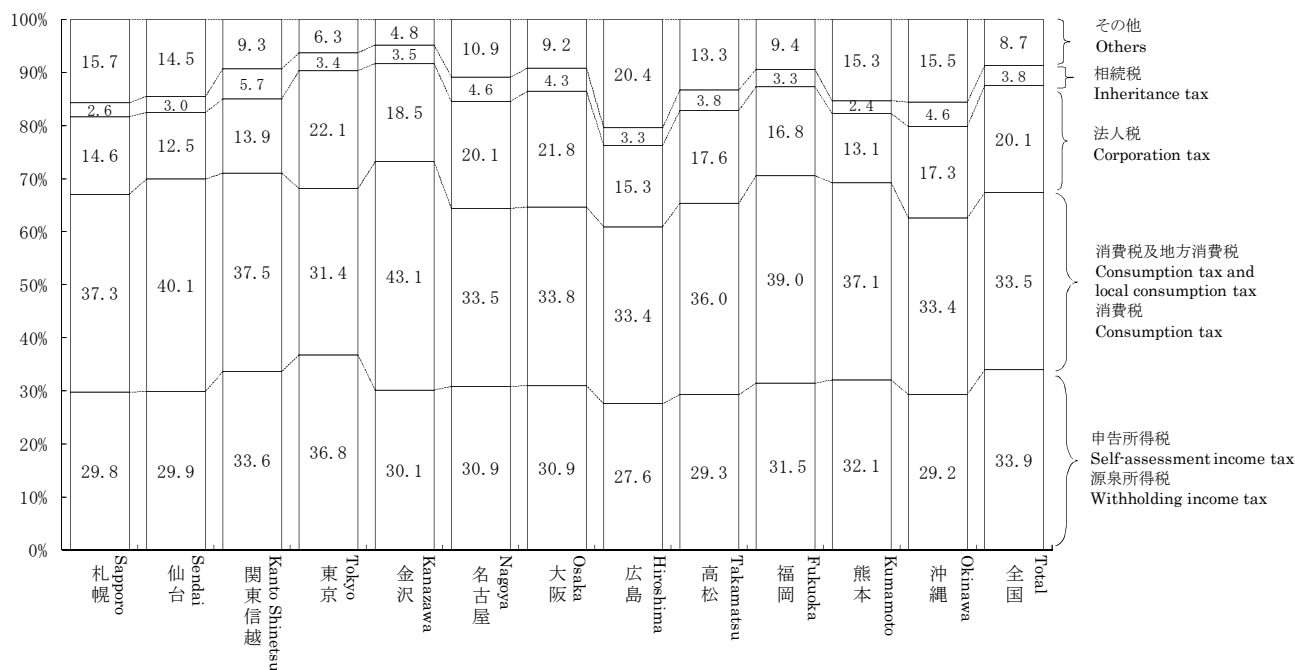


また、国税局別に主要税目の構成をみると、東京国税局については申告所得税、源泉所得税の比率が最も高く、その他の各国税局については消費税、消費税及地方消費税の比率が最も高くなっている（第34図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that Self-assessment income tax as well as Withholding 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



(注) 1 「相続税」には贈与税を含む。

2 「申告所得税」及び「源泉所得税」には復興特別所得税を含む。

Note : 1 Inheritance tax includes gift tax.

2 Self-assessment income tax and Withholding income tax includes Special Income Tax for Reconstruction.

18 国税滞納

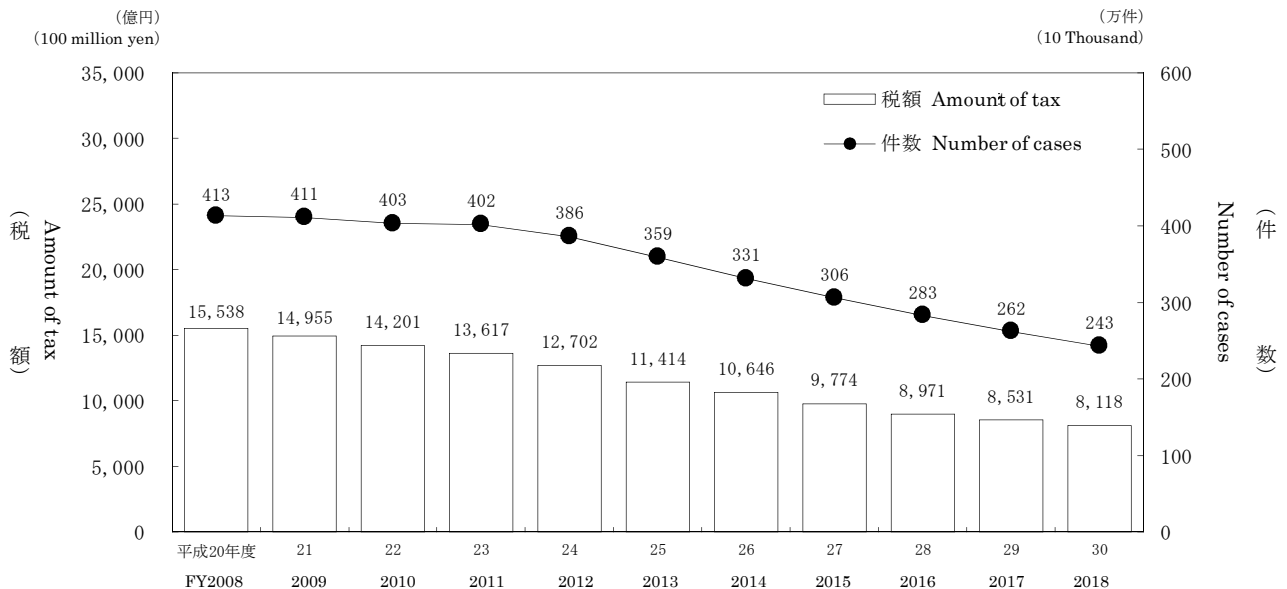
Delinquency of national tax

- (1) 平成30年度末における国税の整理中の滞納は、242.5万件（前年度262.2万件）8,118億円（同8,531億円）であり、前年に比べ件数は19.7万件（伸び率△7.5%）減少しており、税額も413億円（同△4.8%）減少している（第35図参照）。

As of the end of FY 2018, the number of tax delinquencies in processing is 2,425 thousand (for the previous fiscal year, 2,622 thousand) and the amount of arrears is 811.8 billion yen (853.1 billion yen). Compared to the previous year, they decreased by 197 thousand (rate of increase: -7.5%), and by 41.3 billion yen (-4.8%) 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30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2,904億円（前年度3,028億円）、申告所得税2,455億円（同2,543億円）、源泉所得税1,176億円（同1,305億円）の順になっている（第36表参照）。

As of the end of FY 2018, breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 2,904 billion yen (for the previous fiscal year 3,028 billion yen); Self-assessment income tax, 2,455 billion yen (2,543 billion yen); withholding income tax, 1,176 billion yen (1,305 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29年度 FY2017		平成30年度 FY2018		
	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	429	1,305	384	1,176	△ 9.9
申告所得税 Self-assessment income tax	1,026	2,543	948	2,455	△ 3.4
法人税 Corporation tax	93	913	90	918	0.6
相続税 Inheritance tax	13	708	12	629	△ 11.3
消費税 Consumption tax	1,029	3,028	957	2,904	△ 4.1
その他 Others	32	34	35	36	5.1
合計 Grand total	2,622	8,531	2,425	8,118	△ 4.8

(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 Excluding local consumption tax

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

19 不服審査・訴訟事件

Administrative review / Litigation case

- (1) 平成30年度中の再調査の請求の発生件数は2,043件(前年度1,797件)で前年度に比べて246件(伸び率13.7%)増加している。前年度から繰り越された585件を含む要処理件数2,628件のうち、処理済件数は2,131件で、このうち再調査の請求人の請求が一部又は全部認められた請求認容件数は253件(前年度213件)、割合は11.9%(前年度12.4%)となっている(第37表参照)。

The number of requests for re-examination in FY 2018 is 2,043 which is 246 more (rate of increase: 13.7%) than the previous fiscal year (1,797).

Out of 2,628 cases necessary to dispose including 585 cases carried over from the previous year, 2,131 cases are already processed. From the viewpoint of disposition type, the number of cases where a part or all of the re-examination requestor were accepted is 253 (for the previous fiscal year, 213), which accounts for 11.9% (12.4%) of all cases (see Table 37).

(第37表) 再調査の請求の状況

Table37: Disposition of requests for re-examination

区分 Type	再調査の請求件数 Number of the requests for re-examination		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25年度 FY2013	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
28 2016	1,677	△ 47.5		1,810	123	6.8
29 2017	1,797	7.2		1,722	213	12.4
30 2018	2,043	13.7		2,131	253	11.9

(注) 1 平成27年度以前は、全て「異議申立て」に係るものである。

2 平成28年度以降について、税務署長等の処分が平成28年3月31日以前に行われている場合は、「異議申立て」に係るものである。

Note:1 Figures on or before FY2015 are the figures of requests for reinvestigation.

2 Figures on and after FY2016 include the figures of requests for reinvestigation for the decision made by the District Director of the Tax Office, etc. on or before March 31, 2016.

- (2) 平成30年度中の審査請求の請求件数は3,104件(前年度2,953件)で前年度に比べて151件(伸び率5.1%)増加している。前年度から繰り越された2,414件を含む要処理件数5,518件のうち、処理済件数は2,923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216件(前年度202件)、割合は7.4%(同8.2%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2018 is 3,104, which is 151 more (rate of increase: 5.1%) than the previous year (2,953).

Out of 5,518 cases necessary to dispose including 2,414 cases carried over from the previous year, 2,923 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 216 (for the previous year, 202), which accounts for 7.4% (8.2%) 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25年度 FY2013	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
28 2016	2,488	18.6		1,959	241	12.3
29 2017	2,953	18.7		2,475	202	8.2
30 2018	3,104	5.1		2,923	216	7.4

- (3) 平成30年度中に国側を被告とした訴訟の発生件数は181件(前年度199件)で、前年度に比べて18件(伸び率△9.0%)減少している。訴訟が終了した件数は177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6件(前年度21件)、割合は3.4%(前年度10.0%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2018 was 181 (compared to 199 in the previous year), -18 year-on-year (-9.0% year-on-year). During the fiscal year, final court decisions were made on 177 cases, of which court decisions partly or fully in favor of plaintiffs were made in 6 cases (compared to 21 cases in the previous year), accounting for 3.4% (up from 10.0% 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25年度 FY2013	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
28 2016	230	△ 0.4		245	11	4.5
29 2017	199	△ 13.5		210	21	10.0
30 2018	181	△ 9.0		177	6	3.4

(注) 「訴訟提起件数」は事件区分の変更等の調整件数と本年度提起件数の合計である。

Note: "Number of filed litigation cases" means the sum of number of arranged cases such as change of jurisdiction and number of filed litigation cases for the current fiscal year.

20 国税犯則事件

National tax crime

- (1) 平成30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122件で、そのうち有罪件数は122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 2018 is 122, of which the number of conviction cases is 122 (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25年度 FY2013	116	115	99.1
26 2014	98	96	98.0
27 2015	133	133	100.0
28 2016	100	100	100.0
29 2017	143	143	100.0
30 2018	122	122	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30年度における間接国税犯則事件に係る通告処分件数は18件（前年度37件）である（第41表参照）。

The number of notification procedures related to Indirect National Tax Crime in FY 2018 is 18 (for the previous year, 37) (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25年度 FY2013	69	-	69	16.9
26 2014	47	2	49	△ 29.0
27 2015	35	4	39	△ 20.4
28 2016	39	1	40	2.6
29 2017	36	1	37	△ 7.5
30 2018	18	-	18	△ 51.4

(注) 税関分を含まない。

Note: Figures for customs are not included.

- (3) 平成30年度における査察事件に係る脱税額は140億円で、前年度より5億円（3.6%）増加し、1件あたりの脱税額は77百万円（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 FY 2018 is 14.0 billion yen, which is 0.5 billion yen more (3.6 %) than the previous year. Average amount of tax evasion per case prosecuted is 77 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 (Amount of tax evasion of closed cases).

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25年度 FY2013	145	△29.4	78
26 2014	150	3.6	83
27 2015	138	△ 7.6	76
28 2016	161	16.4	83
29 2017	135	△16.1	83
30 2018	140	3.6	77

資料：査察課調

Source: Criminal Investigation Division