

1 総 括

Overview

1 - 1 租税及び印紙収入

Tax and Stamp Revenues

(1) 租税及び印紙収入決算額調べ

Survey of the Amount settled of Tax and Stamp Revenues

区 分 Type		徴収決定済額 Amount determined for collection			収納済額 Collected amount ②	不納欠損額 Loss through non-payment	収納未済額 Amount in arrears ③
		本年度発生分 Accrual in current fiscal year	前年度分 繰越等 Amount carried forward from the previous fiscal year, etc.	計 Total ①			
平成23年度	FY2011	45,264,133	2,092,409	47,356,542	45,262,168	118,951	1,975,423
24	2012	46,921,671	1,939,095	48,860,765	46,917,960	114,521	1,828,285
25	2013	50,201,614	1,813,970	52,015,584	50,180,052	137,284	1,698,249
26	2014	57,353,227	1,684,472	59,037,699	57,236,124	132,976	1,688,599
27	2015	62,663,891	1,656,063	64,319,954	62,601,554	127,955	1,590,446
28	2016	62,292,515	1,553,902	63,846,417	62,242,241	104,088	1,500,088
29	2017	65,530,439	1,451,328	66,981,767	65,453,105	84,472	1,444,189
30	2018	67,242,664	1,397,973	68,640,637	67,147,902	78,250	1,414,484
令和元年度	2019	66,848,994	1,346,599	68,195,592	66,347,765	77,622	1,770,206
2	2020	72,014,591	1,642,030	73,656,621	71,234,160	50,165	2,372,297
3	2021	77,132,812	1,991,272	79,124,084	77,405,191	60,759	1,658,134
所得税 Income tax	源泉所得税	Withholding tax	20,070,517	176,163	20,246,680	20,115,078	123,121
	申告所得税	Self-assessment tax	4,036,641	315,614	4,352,255	4,053,570	286,938
	計	Total	24,107,158	491,777	24,598,935	24,168,648	410,058
法人税	Corporation tax	15,140,229	302,368	15,442,596	15,272,438	8,534	161,624
相続税	Inheritance tax	2,985,801	113,878	3,099,679	2,814,932	2,631	282,116
地価税	Land value tax	—	184	184	10	20	154
消費税	Consumption tax	4	3,522	3,526	137	256	3,133
消費税及地方消費税	Consumption tax and local consumption tax	27,684,731	842,200	28,526,931	27,888,743	28,622	609,566
(消費税分)	Consumption tax	—	—	—	21,779,282	—	—
(地方消費税分)	Local consumption tax	—	—	—	6,109,462	—	—
酒税	Liquor tax	1,070,405	740	1,071,146	1,070,465	6	675
たばこ税	Tobacco tax	407,664	9	407,672	407,669	0	3
揮発油税	Gasoline tax	2,018,991	169,934	2,188,925	2,032,018	23	156,884
石油ガス税	Liquefied petroleum gas tax	4,713	135	4,848	4,821	—	26
航空機燃料税	Aviation fuel tax	12,288	18,746	31,034	30,352	—	682
石油石炭税	Petroleum and coal tax	4,752	0	4,752	4,752	—	0
電源開発促進税	Promotion of power/resources development tax	316,764	—	316,764	316,764	—	—
国際観光旅客税	International Tourist Tax	1,422	641	2,063	1,982	—	81
自動車重量税	Motor vehicle tonnage tax	133,632	0	133,632	133,632	—	0
関税	Customs duty	—	—	—	—	—	—
とん税	Tonnage tax	—	—	—	—	—	—
その他の税	Others	—	24	24	3	4	17
印紙収入	Stamp revenue	435,950	837	436,787	435,863	7	916
一般会計分計	Total for General Account	74,324,503	1,944,996	76,269,499	74,583,230	60,332	1,625,937
地方法人税(特)	Local Corporation tax (SA)	1,925,403	14,655	1,940,058	1,931,213	177	8,669
地方道路税(特)	Local road tax (SA)	—	3	3	0	3	—
地方揮発油税(特)	Local gasoline tax (SA)	216,024	18,180	234,203	217,418	—	16,786
石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)	4,713	135	4,848	4,821	—	26
航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)	9,508	5,356	14,864	14,664	—	200
自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)	97,565	0	97,565	97,565	—	0
特別とん税(特)	Special tonnage tax (SA)	—	—	—	—	—	—
地方法人特別税(特)	Special Local Corporation tax (SA)	—	—	—	—	—	—
特別法人事業税(特)	Special Business tax (SA)	—	—	—	—	—	—
たばこ特別税(特)	Special tobacco surtax (SA)	49,876	0	49,876	49,876	0	0
復興特別所得税(特)	Special Income Tax for Reconstruction (SA)	505,113	6,810	511,923	506,226	149	5,547
復興特別法人税(特)	Special Corporate Income Tax for Reconstruction (SA)	107	1,138	1,245	178	98	969
総計	Grand Total	77,132,812	1,991,272	79,124,084	77,405,191	60,759	1,658,134

調査期間：令和3年4月1日から令和4年3月31日

- (注) 1 「徴収決定済額」の「前年度分繰越等」欄は、前年度分の収納未済額のほか、過年度に係る延納許可の取消等、延滞税の発生、減額更正等による徴収決定済額の異動を含んだものである。
- 2 「相続税」には、贈与税が含まれている。
- 3 記号※は、「区分」欄の「消費税」及び「消費税及び地方消費税」の合計から地方消費税分を除いたものである。このため、「一般会計」及び「総計」欄においては②－④＝⑤とはならない。
- 4 「区分」欄の「地方法人税(特)」以下は、特別会計分である。
- 5 上記⑦欄以外の「一般会計」と「特別会計」の計数は、便宜上各税目の合計額を按分したものである。

(単位：百万円、%)

(In millions of yen, %)

還付金支払 決定済額 Amount determined for payment of refund	収納未済 額割合 Ratio of loss through non- payment	国税庁分歳入決 算額 Amount settled of NTA revenue	税関分・総務省分 郵便事業株式会社分 歳入決算額 Amount settled of Custom house and MIC and Japan Post	租税及び印紙収 入決算額 Amount settled of Tax and Stamp revenues	国税庁 決算額 の割合 Ratio of Amount settled of NTA revenue	区 分 Type
④	③／①	⑤ (②-④)	⑥	⑦ (⑤+⑥)	⑤／⑦	
6,249,782	4.2	37,166,749	8,008,648	45,175,396	82.3	平成23年度 FY2011
6,180,157	3.7	38,877,503	8,171,739	47,049,242	82.6	24 2012
6,211,046	3.3	42,100,868	9,126,570	51,227,438	82.2	25 2013
7,737,904	2.8	46,575,192	11,273,979	57,849,171	80.5	26 2014
9,982,985	2.5	49,253,326	10,716,045	59,969,372	82.1	27 2015
9,756,286	2.3	49,038,668	9,917,589	58,956,257	83.2	28 2016
10,150,164	2.2	51,898,064	10,482,190	62,380,254	83.2	29 2017
10,634,543	2.1	53,152,471	11,071,653	64,224,124	82.8	30 2018
11,607,610	2.6	51,196,898	10,978,237	62,175,135	82.3	令和元年度 2019
12,489,307	3.2	54,663,922	10,269,091	64,933,013	84.2	2 2020
13,338,829	2.1	59,822,654	12,058,458	71,881,112	83.2	3 2021
2,581,883	0.6	17,533,195	—	17,533,195	100.0	源泉所得税 Withholding tax
204,567	6.6	3,849,004	—	3,849,004	100.0	申告所得税 Self-assessment tax
2,786,449	1.7	21,382,199	—	21,382,199	100.0	計 Total
1,629,608	1.0	13,642,830	—	13,642,830	100.0	法人税 Corporation tax
44,687	9.1	2,770,245	—	2,770,245	100.0	相続税 Inheritance tax
—	83.7	10	—	10	100.0	地価税 Land value tax
1	88.9	※ 14,958,764	6,929,849	※ 21,888,613	※ 68.3	消費税 Consumption tax
8,686,406	2.1	—	—	—	—	消費税及地方消費税 Consumption tax and local consumption tax
6,820,654	—	—	—	—	—	(消費税分) Consumption tax
1,865,753	—	—	—	—	—	(地方消費税分) Local consumption tax
762	0.1	1,069,703	62,422	1,132,125	94.5	酒税 Liquor tax
9	0.0	407,660	498,007	905,666	45.0	たばこ税 Tobacco tax
1	7.2	2,032,016	44,162	2,076,178	97.9	揮発油税 Gasoline tax
4	0.5	4,817	—	4,817	100.0	石油ガス税 Liquefied petroleum gas tax
4	2.2	30,348	—	30,348	100.0	航空機燃料税 Aviation fuel tax
66,284	0.0	△ 61,532	697,081	635,549	—	石油石炭税 Petroleum and coal tax
572	0.0	316,193	—	316,193	100.0	電源開発促進税 Promotion of power-resources development tax
119	3.9	1,863	15	1,878	99.2	国際観光旅客税 International Tourist Tax
5,403	0.0	128,229	259,370	387,600	33.1	自動車重量税 Motor vehicle tonnage tax
—	—	—	893,416	893,416	—	関税 Customs duty
—	—	—	9,368	9,368	—	とん税 Tonnage tax
—	70.5	3	—	—	100.0	その他 Others
5,012	0.2	430,851	529,997	960,848	44.8	印紙収入 Stamp duty revenue
13,225,323	2.1	57,114,198	9,923,688	67,037,885	85.2	一般会計分計 Total for General Account
49,818	0.4	1,881,394	—	1,881,394	100.0	地方法人税 (特) Local Corporation tax (SA)
—	0.0	0	—	0	—	地方道路税 (特) Local road tax (SA)
0	7.2	217,417	4,725	222,142	97.9	地方揮発油税 (特) Local gasoline tax (SA)
4	0.5	4,817	—	4,817	100.0	石油ガス税 (譲与分) (特) Liquefied petroleum gas tax (transferred) (SA)
1	1.3	14,663	—	14,663	100.0	航空機燃料税 (譲与分) (特) Aviation fuel tax (transferred) (SA)
3,945	0.0	93,621	189,367	282,988	33.1	自動車重量税 (譲与分) (特) Motor vehicle tonnage tax (transferred) (SA)
—	—	—	11,710	11,710	—	特別とん税 (特) Special tonnage tax (SA)
—	—	—	35,219	35,219	—	地方法人特別税 (特) Special Local Corporation tax (SA)
—	—	—	1,831,646	1,831,646	—	特別法人事業税 (特) Special Business tax (SA)
0	0.0	49,876	62,103	111,979	44.5	たばこ特別税 (特) Special tobacco surtax (SA)
58,476	1.1	447,750	—	446,667	100.2	復興特別所得税 (特) Special Income Tax for Reconstruction (SA)
1,261	77.8	△ 1,083	—	0	—	復興特別法人税 (特) Special Corporate Income Tax for Reconstruction (SA)
13,338,829	2.1	59,822,654	12,058,458	71,881,112	83.2	総計 Grand Total

Period covered by Survey: From April 1, 2021, to March 31, 2022

Note: 1 "Amount carried forward from the previous fiscal year, etc." in the column of "Amount determined for collection" includes the changes of amount determined for collection for the past fiscal years due to canceling approval of postponing of tax payment, accrued delinquent tax, correction for reduction, etc. other than amount in arrears for the previous fiscal year.

2 The gift tax is included in the inheritance tax.

3 (※) shows the amount of consumption tax included in the column "Consumption tax and Local consumption tax". Therefore, it does not become ② - ④ = ⑤ in "General account" and "Total" columns.

4 "SA" in the column "Type (SA)" and others shows Special Account revenue.

5 Figures of "General Account" and "Special Account" except for the column of ⑦ are computed proportionally from the total of each tax item for convenience.

(2) 決算額（一般会計分）の累年比較

Yearly Comparison of Amount settled (for General Account Revenue)

税 目 Tax Items		平成23年度 FY2011		24 FY2012		25 FY2013		26 FY2014		27 FY2015	
		決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio
1 得 税	{ 源泉所得税 申告所得税 計	11, 010, 764	25. 7	11, 472, 513	26. 1	12, 759, 155	27. 2	14, 026, 721	26. 0	14, 773, 154	26. 2
		2, 465, 427	5. 8	2, 519, 974	5. 7	2, 771, 658	5. 9	2, 763, 507	5. 1	3, 033, 983	5. 4
		13, 476, 192	31. 5	13, 992, 487	31. 9	15, 530, 813	33. 1	16, 790, 227	31. 1	17, 807, 137	31. 6
2 法 人 税		9, 351, 426	21. 8	9, 758, 311	22. 2	10, 493, 718	22. 3	11, 031, 608	20. 4	10, 827, 403	19. 2
3 相 続 税		1, 474, 381	3. 4	1, 503, 946	3. 4	1, 574, 336	3. 4	1, 882, 858	3. 5	1, 968, 440	3. 5
4 地 価 税		145	0. 0	15	0. 0	116	0. 0	1	0. 0	4	0. 0
5 消 費 税		10, 194, 597	23. 8	10, 350, 429	23. 6	10, 829, 301	23. 1	16, 028, 958	29. 7	17, 426, 292	31. 0
6 酒 税		1, 369, 318	3. 2	1, 349, 638	3. 1	1, 370, 852	2. 9	1, 327, 564	2. 5	1, 338, 006	2. 4
7 た ば こ 税		1, 031, 547	2. 4	1, 017, 942	2. 3	1, 037, 548	2. 2	918, 706	1. 7	953, 553	1. 7
8 揮 発 油 税		2, 648, 399	6. 2	2, 621, 915	6. 0	2, 574, 263	5. 5	2, 486, 350	4. 6	2, 464, 555	4. 4
9 石 油 ガ ス 税		11, 301	0. 0	10, 713	0. 0	10, 265	0. 0	9, 677	0. 0	9, 201	0. 0
10 航 空 機 燃 料 税		46, 247	0. 1	49, 360	0. 1	52, 188	0. 1	52, 090	0. 1	51, 312	0. 1
11 石 油 石 炭 税		519, 103	1. 2	566, 946	1. 3	599, 473	1. 3	630, 715	1. 2	630, 446	1. 1
12 電 源 開 発 促 進 税		331, 379	0. 8	328, 049	0. 7	328, 292	0. 7	321, 069	0. 6	315, 908	0. 6
13 国 際 観 光 旅 客 税		-	-	-	-	-	-	-	-	-	-
14 自 動 車 重 量 税		447, 754	1. 0	396, 894	0. 9	381, 356	0. 8	372, 773	0. 7	384, 930	0. 7
15 関 税		874, 227	2. 0	897, 230	2. 0	1, 034, 379	2. 2	1, 073, 104	2. 0	1, 048, 742	1. 9
16 と ん 税		9, 681	0. 0	9, 829	0. 0	9, 972	0. 0	9, 989	0. 0	9, 914	0. 0
17 そ の 他		32	0. 0	27	0. 0	6	0. 0	18	0. 0	13	0. 0
18 印 紙 収 入		1, 046, 873	2. 4	1, 077, 676	2. 5	1, 126, 069	2. 4	1, 034, 992	1. 9	1, 049, 547	1. 9
19 合 計		42, 832, 602	100. 0	43, 931, 407	100. 0	46, 952, 947	100. 0	53, 970, 700	100. 0	56, 285, 403	100. 0

(注) この表は、「(1) 租税及び印紙収入決算額調べ」の「租税及び印紙収入決算額⑦」欄の一般会計分の累年比較を示したものである。

1 Income tax (withholding tax, self-assessment tax, Total)

2 Corporation tax

3 Inheritance tax

4 Land value tax

5 Consumption tax

6 Liquor tax

7 Tobacco tax

8 Gasoline tax

9 Liquefied petroleum gas tax

10 Aviation fuel tax

11 Petroleum and coal tax

12 Promotion of power resources development tax

13 International Tourist Tax

14 Motor vehicle tonnage tax

15 Customs duty

16 Tonnage tax

17 Others

18 Stamp revenue

19 Grand Total

(単位：百万円、%)

(In millions of yen, %)

28 FY2016		29 FY2017		30 FY2018		令和元 FY2019		2 FY2020		3 FY2021		税 目 Tax Items
決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	決 算 額 Amount settled	構成比 Component ratio	
14,485,964	26.1	15,627,121	26.6	16,564,998	27.4	15,937,487	27.3	15,997,575	26.3	17,533,195	26.2	源泉所得税
3,125,101	5.6	3,254,444	5.5	3,335,580	5.5	3,233,201	5.5	3,192,215	5.2	3,849,004	5.7	申告所得税
17,611,065	31.7	18,881,565	32.1	19,900,578	33.0	19,170,688	32.8	19,189,790	31.6	21,382,199	31.9	所 得 税 計
10,328,900	18.6	11,995,303	20.4	12,318,027	20.4	10,797,110	18.5	11,234,626	18.5	13,642,830	20.4	法 人 税
2,131,394	3.8	2,291,952	3.9	2,333,324	3.9	2,300,473	3.9	2,314,539	3.8	2,770,245	4.1	相 続 税
6	0.0	1	0.0	40	0.0	4	0.0	3	0.0	10	0.0	地 価 税
17,228,172	31.1	17,513,862	29.8	17,680,881	29.3	18,352,699	31.4	20,971,366	34.5	21,888,613	32.7	消 費 税
1,319,504	2.4	1,304,098	2.2	1,275,127	2.1	1,247,287	2.1	1,133,617	1.9	1,132,125	1.7	酒 税
914,171	1.6	864,245	1.5	861,294	1.4	873,699	1.5	839,819	1.4	905,666	1.4	た ば こ 税
2,434,237	4.4	2,396,225	4.1	2,347,842	3.9	2,280,815	3.9	2,058,244	3.4	2,076,178	3.1	揮 発 油 税
8,690	0.0	8,228	0.0	7,595	0.0	6,764	0.0	4,625	0.0	4,817	0.0	石 油 ガ ス 税
51,362	0.1	52,217	0.1	52,661	0.1	50,802	0.1	8,522	0.0	30,348	0.0	航空機燃料税
701,966	1.3	690,790	1.2	701,350	1.2	638,327	1.1	607,754	1.0	635,549	0.9	石 油 石 炭 税
319,670	0.6	325,672	0.6	322,045	0.5	315,849	0.5	311,017	0.5	316,193	0.5	電源開発促進税
-	-	-	-	6,888	0.0	44,357	0.1	1,041	0.0	1,878	0.0	国際観光旅客税
391,506	0.7	377,834	0.6	394,444	0.7	388,058	0.7	398,517	0.7	387,600	0.6	自動車重量税
939,010	1.7	1,024,089	1.7	1,071,123	1.8	941,216	1.6	819,469	1.3	893,416	1.3	関 税
9,839	0.0	9,875	0.0	10,255	0.0	10,170	0.0	9,190	0.0	9,368	0.0	と ん 税
2	0.0	10	0.0	1	0.0	2	0.0	1	0.0	3	0.0	そ の 他
1,079,147	1.9	1,051,520	1.8	1,072,909	1.8	1,023,211	1.8	919,463	1.5	960,848	1.4	印 紙 収 入
55,468,640	100.0	58,787,489	100.0	60,356,385	100	58,441,533	100.0	60,821,604	100.0	67,037,885	100.0	合 計

Note: This table shows yearly comparison of the part for general account revenues in the column of "Amount settled of Tax and Stamp revenues ㊦" of "Survey of the Amount settled of Tax and Stamp Revenues".