

令和 4 年度 調査結果の概要

FY2022

Outline of Results of Survey

令和4年度調査結果の概要

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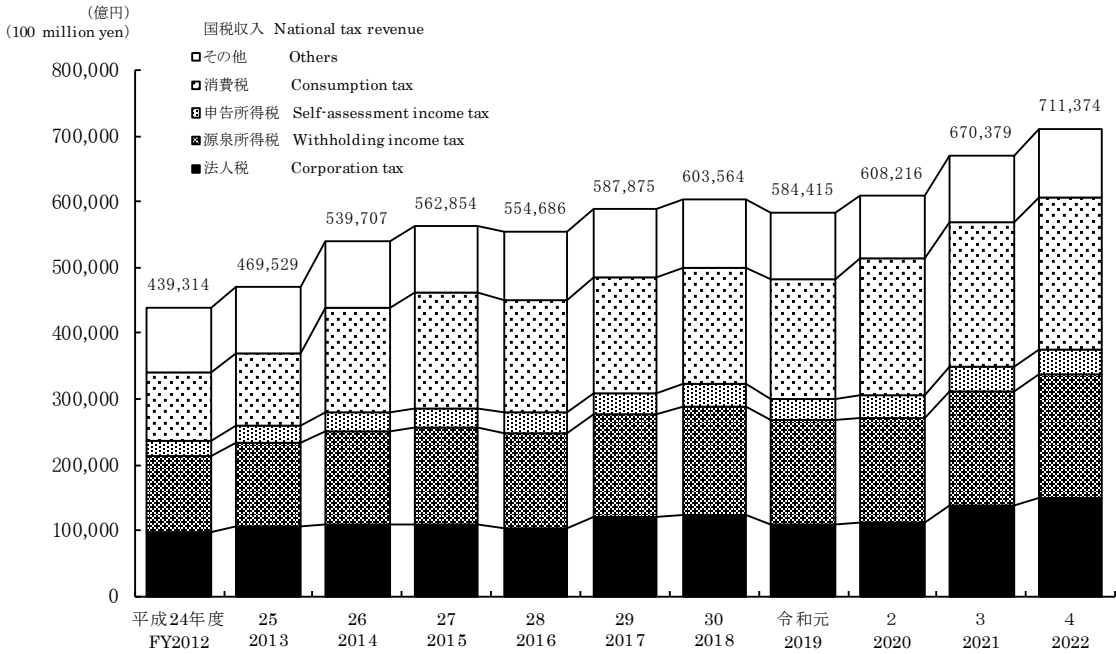
1 租税及び印紙収入 Tax and Stamp revenues

(1) 令和4年度における租税及び印紙収入の決算額（一般会計分）は71兆1,374億円（前年67兆379億円）で、前年に比べて4兆995億円（伸び率6.1%）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 FY2022 (for general account) is 71,137.4 billion yen (67,037.9 billion yen for the previous year), an increase of 4,099.5 billion yen (rate of increase: 6.1%) 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)



統計表：1－1 租税及び印紙収入 (2) 決算額（一般会計分）の累年比較

Statistical tables: 1－1 Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for GeneralAccount Revenue)

(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、消費税23兆793億円（前年21兆8,886億円）、源泉所得税18兆7,365億円（同17兆5,332億円）、法人税14兆9,398億円（同13兆6,428億円）、申告所得税3兆7,852億円（同3兆8,490億円）、相続税2兆9,694億円（同2兆7,702億円）となっており、前年に比べて、消費税、源泉所得税、法人税、相続税はそれぞれ1兆1,907億円（5.4%）、1兆2,033億円（6.9%）、1兆2,970億円（9.5%）、1,992億円（7.2%）増加し、申告所得税は638億円（△1.7%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes consumption tax of 23,079.3 billion yen (for the previous year, 21,888.6 billion yen), withholding income tax of 18,736.5 billion yen (17,533.2 billion yen), corporation tax 14,939.8 billion yen (13,642.8 billion yen), self-assessment income tax of 3,785.2 billion yen (3,849.0 billion yen), and inheritance tax of 2,969.4 billion yen (2,770.2 billion yen). Compared with the previous year, consumption tax, withholding income tax, corporation tax and inheritance tax increased by 1,190.7 billion yen (5.4%), 1,203.3 billion yen (6.9%), 1,297.0 billion yen (9.5%), and 199.2 billion yen (7.2%) respectively. Compared with the previous year, self-assessment income tax decreased by 63.8 billion yen (-1.7%). (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	令和3年度 FY2021	構成比 Component ratio	令和4年度 FY2022	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen		億円 100 million yen		
消 費 税 Consumption tax	218,886	32.7	230,793	32.4	5.4
源 泉 所 得 税 Withholding income tax	175,332	26.2	187,365	26.3	6.9
法 人 税 Corporation tax	136,428	20.4	149,398	21.0	9.5
申 告 所 得 税 Self-assessment income tax	38,490	5.7	37,852	5.3	△ 1.7
相 続 税 Inheritance tax	27,702	4.1	29,694	4.2	7.2
そ の 他 Others	73,540	11.0	76,272	10.7	3.7
計 Total	670,379	100.0	711,374	100.0	6.1

統計表：1－1 租税及び印紙収入 (2) 決算額（一般会計分）の累年比較

Statistical tables: 1－1 Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for GeneralAccount Revenue)

（注）「相続税」には、贈与税が含まれている。

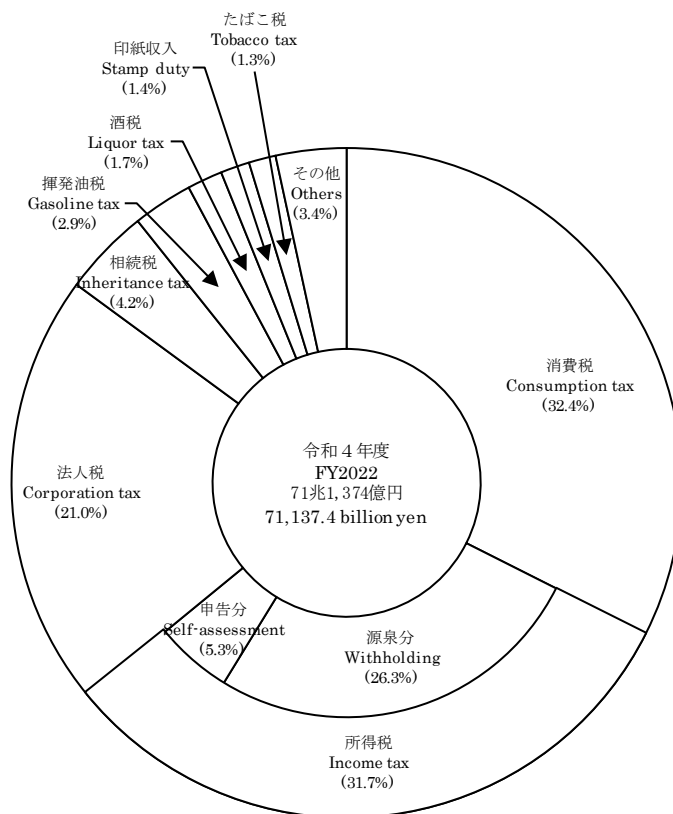
Note: The gift tax is included in the inheritance tax.

また、これを税目別の構成比で見ると、消費税 32.4%（前年 32.7%）、源泉所得税 26.3%（同 26.2%）、申告所得税 5.3%（同 5.7%）、法人税 21.0%（同 20.4%）、相続税 4.2%（同 4.1%）となっている（第 2 表、第 3 図参照）。

From the viewpoint of the component ratio by tax type, consumption tax is 32.4% (for the previous year, 32.7%), withholding income tax is 26.3% (26.2%), self-assessment income tax is 5.3% (5.7%), corporation tax is 21.0% (20.4%) and inheritance tax is 4.2% (4.1%) (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



統計表：1－1 租税及び印紙収入 (2) 決算額（一般会計分）の累年比較

Statistical tables: 1－1 Tax and Stamp Revenues (2) Yearly Comparison of Amount settled (for GeneralAccount Revenue)

2 申告所得税

Self-assessment income tax

- (1) 令和4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22,924千人で、申告納税額のあった者は6,533千人、還付申告者は13,316千人となっている。
- これを所得者別にみると、事業所得者3,791千人、不動産所得者1,538千人、給与所得者11,199千人、雑所得者5,656千人、他の区分に該当しない所得者741千人となっている（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 2022 is 22,924 thousand, the number of taxpayers who have income tax self-assessment 6,533 thousand, the number of filing returns for refund 13,316 thousand.

The breakdown of taxpayers by income earner type is as follows: Operating income earners,3,791 thousand; Real estate income earners, 1,538 thousand; Employment income earners, 11,199 thousand; Miscellaneous income earners, 5,656 thousand; Income earners not otherwise classified, 741 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	3,791	1,639	886	1,265
その他所得者	Other income earners	19,133	4,893	12,430	1,810
不動産所得者	Real estate income earners	1,538	1,057	133	348
給与所得者	Employment income earners	11,199	2,679	7,946	573
雑所得者	Miscellaneous income earners	5,656	808	4,001	846
他の区分に該当しない所得者	Income earners not otherwise classified	741	349	349	43
合計	Total	22,924	6,533	13,316	3,076

統計表：2－1 課税状況 (1) 申告及び処理の状況
Statistical tables: 2－1 Statistics of Taxation (1)Statistics of filing returns and cases processed

(注) 令和5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 2023, 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94兆2,474億円で、申告納税額のあった者は46兆3,519億円、還付申告者は45兆2,877億円、申告納税額は3兆6,839億円、還付税額は1兆2,501億円となっている（第5表参照）。

Gross income is 94,247.4 billion yen, taxpayers filing returns and paying tax is 46,351.9 billion yen, and taxpayers filing returns for refund is 45,287.7 billion yen.

The amounts of self-assessment income tax is 3,683.9 billion yen, and refund is 1,250.1 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	106,626	77,511	21,228	7,532	2,738
その他所得者	Other income earners	835,847	386,009	431,649	29,308	9,762
不動産所得者	Real estate income earners	61,606	57,331	2,104	6,593	134
給与所得者	Employment income earners	574,972	200,397	361,788	7,143	7,192
雑所得者	Miscellaneous income earners	83,024	22,886	57,229	1,194	1,621
他の区分に該当しない所得者	Income earners not otherwise classified	116,245	105,395	10,529	14,379	816
合計	Total	942,474	463,519	452,877	36,839	12,501

統計表：2－1 課税状況 (1) 申告及び処理の状況
Statistical tables: 2－1 Statistics of Taxation (1)Statistics of filing returns and cases processed

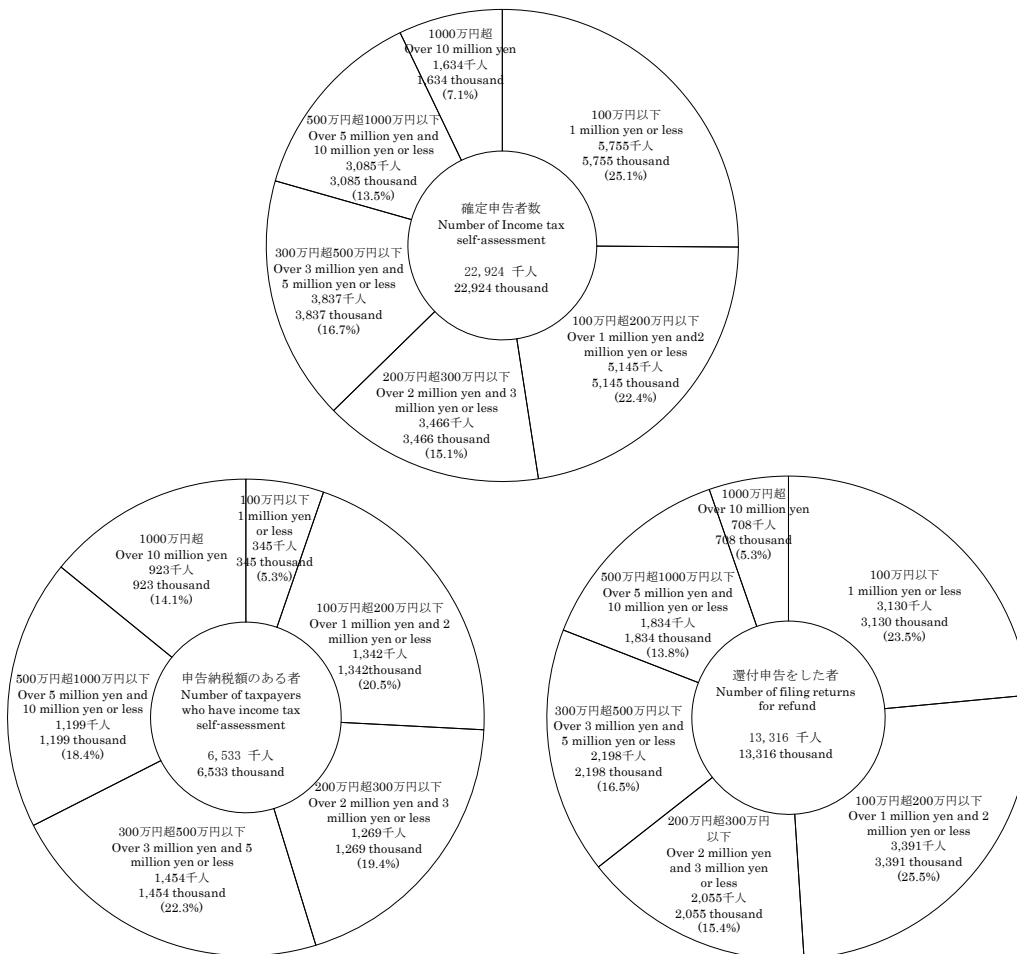
(注) 令和5年3月31日までに申告又は処理（更正、決定等）した者の6月30日現在の課税の事績を示している。
Note: Figures show Taxation as of June 30 2023, with respect to persons who filed final returns or whose cases processed (correction or determination) were completed by March 31.

- (2) 確定申告者数を所得階級別にみると、100 万円以下の者 5,755 千人(構成比 25.1%)、100 万円超 200 万円以下の者 5,145 千人(構成比 22.4%)、200 万円超 300 万円以下の者 3,466 千人(構成比 15.1%)、300 万円超 500 万円以下の者 3,837 千人(構成比 16.7%)、500 万円超 1,000 万円以下の者 3,085 千人(構成比 13.5%)、1,000 万円超の者 1,634 千人(構成比 7.1%)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: 5,755 thousand (component rate: 25.1 %) for 1 million yen or less; 5,145 thousand (22.4 %) for over 1 million yen and 2 million yen or less; 3,466 thousand (15.1%) for over 2 million yen and 3 million yen or less; 3,837 thousand (16.7 %) for over 3 million yen and 5 million yen or less; 3,085 thousand (13.5 %) for over 5 million yen and 10 million yen or less; and 1,634 thousand (7.1 %) 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



統計表：2－2 所得階級別人員 (1) 所得階級別人員

Statistical tables: 2－2 Number of income earners by Income Range (1)Number of income earners by income range

(注) 令和 5 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 2023, 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) 令和4年分の源泉所得税額(復興特別所得税を含む。)は、21兆4,162億円(前年20兆4,297億円)で、前年に比べて9,864億円(伸び率4.8%)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12兆3,563億円(前年11兆7,217億円)で6,347億円(伸び率5.4%)、配当所得は5兆9,440億円(前年5兆3,934億円)で5,506億円(伸び率10.2%)、報酬・料金は1兆2,032億円(前年1兆1,622億円)で409億円(伸び率3.5%)、利子所得等は2,994億円(前年2,737億円)で257億円(伸び率9.4%)、それぞれ増加している(第7表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2022 is 21,416.2 billion yen (for the previous year, 20,429.7 billion yen). It increased by 986.4 billion yen (rate of increased: 4.8%) compared to the previous year.

According to the breakdown by income type, employment income increased by 634.7 billion yen from 11,721.7 to 12,356.3 billion yen (5.4%); dividend income increased by 550.6 billion yen from 5,393.4 to 5,944.0 billion yen (10.2%); remuneration, fee, etc. increased by 40.9 billion yen from 1,162.2 to 1,203.2 billion yen (3.5%); interest income, etc. increased by 25.7 billion yen from 273.7 to 299.4 billion yen (9.4%) (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29年分 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
令和元 2019	113,764	52,467	12,106	3,065	12,750	194,152	4.2
2 2020	112,117	48,007	11,213	2,973	14,345	188,655	△2.8
3 2021	117,217	53,934	11,622	2,737	18,788	204,297	8.3
4 2022	123,563	59,440	12,032	2,994	16,133	214,162	4.8

統計表：3－1 課税状況 (1)課税状況

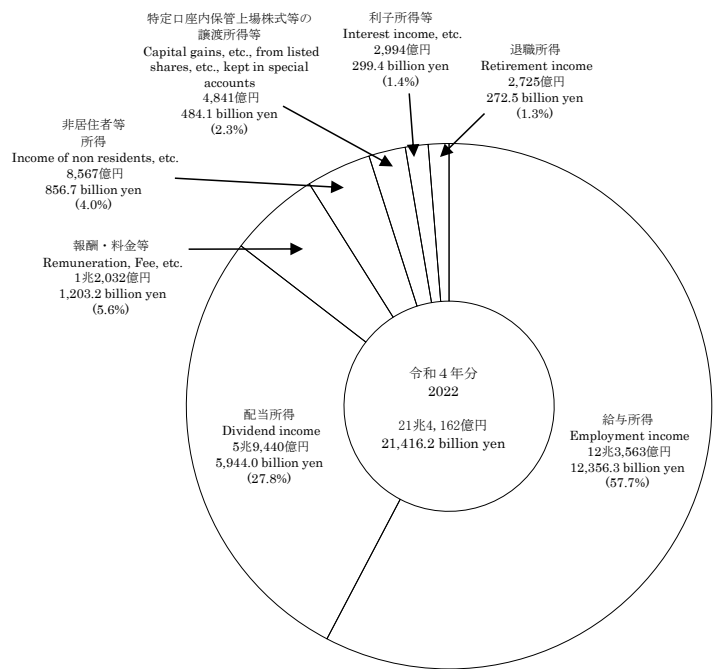
Statistical tables: 3－1 Statistics of Taxation (1)Statistics of taxation

また、種類別に構成比を見ると、給与所得 57.7%(前年 57.4%)、配当所得 27.8%(前年 26.4%)、報酬・料金等 5.6%(前年 5.7%)、非居住者等所得 4.0%(前年 3.7%)となっている(第8図参照)。

The component ratio of each income type is as follows: employment income, 57.7% (for the previous year, 57.4%); dividend income, 27.8% (for the previous year, 26.4%); remuneration, fee, etc., 5.6% (for the previous year, 5.7%); income of nonresidents, etc., 4.0% (for the previous year, 3.7%) (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 3,569 千件(前年 3,560 千件)、報酬・料金等 2,875 千件(前年 2,861 千件)、配当所得 149 千件(前年 148 千件)となっている(第9表参照)。

The number of withholding agents is 3,569 thousand (for the previous year, 3,560 thousand) for employment income, 2,875 thousand (for the previous year, 2,861 thousand) for remuneration, fee, etc., and 149 thousand (for the previous year, 148 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29年分 2017	3,536	2,849	145	83
30 2018	3,532	2,847	147	83
令和元 2019	3,543	2,842	148	81
2 2020	3,544	2,838	148	78
3 2021	3,560	2,861	148	77
4 2022	3,569	2,875	149	79

統計表：3－1 課税状況 (3) 源泉徴収義務者数

Statistical tables: 3－1 Statistics of Taxation (3) Number of withholding agents

(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) 令和4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50,776千人(前年51,375千人)で、その平均給与は男性5,633千円(同5,496千円)、女性3,137千円(同3,018千円)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 2022, the number of employment income earners who worked through a year was 50,776 thousand (for the previous year, 51,375 thousand), and the average pay was 5,633 thousand (for the previous year, 5,496 thousand yen) for men, and 3,137 thousand yen (3,018 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		
	千人 Thousand	伸び率 Growth rate %	男 Male	女 Female	計 Total
			千円 Thousand yen	千円 Thousand yen	千円 Thousand yen
平成29年分 2017	47,426	3.4	5,335	2,875	4,336
30 2018	47,649	0.5	5,436	2,930	4,391
令和元 2019	49,994	4.9	5,424	2,960	4,384
2 2020	50,401	0.8	5,347	2,929	4,351
3 2021	51,375	1.9	5,496	3,018	4,457
4 2022	50,776	▲1.2	5,633	3,137	4,576

統計表：3－2 民間給与実態統計調査結果 (抜粋)

Statistical tables: 3－2 Results of the Statistical Survey of Actual Status for Salary in the Private Sector (excerpt)

(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50,776千人のうち、源泉徴収により所得税を納税している者は43,596千人となっている。税額は11兆7,742億円であり、納税者の給与総額に対する税額の割合は5.41%となっている(第11表参照)。

Among 50,776 thousand employment income earners, the number of those who paid withholding income tax was 43,596 thousand. The amount of tax is 11,774.2 billion yen which stands for 5.41% 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		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
	①	内 納税者数 Number of taxpayers ②			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29年分 2017	47,426	40,301	85.0	2,056,344	1,920,245	92,598	4.50	4.82
30 2018	47,649	40,492	85.0	2,092,454	1,951,870	96,158	4.60	4.93
令和元 2019	49,994	42,396	84.8	2,191,500	2,042,448	102,827	4.69	5.03
2 2020	50,401	42,703	84.7	2,192,843	2,041,167	102,056	4.65	5.00
3 2021	51,375	43,945	85.5	2,289,906	2,141,839	111,718	4.88	5.22
4 2022	50,776	43,596	85.9	2,323,469	2,174,772	117,742	5.07	5.41

統計表：3－2 民間給与実態統計調査結果 (抜粋)

Statistical tables: 3－2 Results of the Statistical Survey of Actual Status for Salary in the Private Sector (excerpt)

(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 334 万 1,422 社（前年 328 万 3,475 社）となっている。
また、所得金額は 84 兆 4,308 億円（同 78 兆 9,349 億円）で、これに対する税額は 14 兆 7,761 億円（同 13 兆 7,941 億円）となっている（第 12 表参照）。
The number of corporations is 3,341,422 (for the previous year, 3,283,475). The amount of income is 84,430.8 billion yen (78,934.9 billion yen in the previous year), and the amount of tax is 14,776.1 billion yen (13,794.1 billion yen in the previous year) (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		所得金額 Amount of income		税 額 Amount of tax	
		伸び率 Growth rate		伸び率 Growth rate		伸び率 Growth rate	
		社 Number	%	億円 100 million yen	%	億円 100 million yen	%
平成29年度	FY2017	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
令和元	2019	3, 165, 396	1. 1	645, 050	△ 11. 4	114, 378	△ 9. 6
2	2020	3, 220, 396	1. 7	696, 559	8. 0	120, 199	5. 1
3	2021	3, 283, 475	2. 0	789, 349	13. 3	137, 941	14. 8
4	2022	3, 341, 422	1. 8	844, 308	7. 0	147, 761	7. 1

統計表：4－1 課税状況 (1) 現事業年度分の課税状況
Statistical tables: 4－1 Statistics of Taxation (1) Statistics of taxation for the current accounting period

(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 334 万 1,422 社のうち、内国法人は 333 万 4,508 社（前年 327 万 6,596 社）で、これを種類別にみると、普通法人 320 万 4,216 社(同 314 万 8,185 社)、協同組合等 4 万 1,808 社（同 4 万 2,181 社）、公益法人等 6 万 940 社（同 6 万 46 社）となっている（第 13 表参照）。
Among 3,341,422 corporations, domestic corporations amount to 3,334,508 (for the previous year, 3,276,596) which includes 3,204,216 (for the previous year, 3,148,185) ordinary corporations, 41,808 (for the previous year, 42,181) cooperative associations, etc., and 60,940 (for the previous year, 60,046) 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29年度	FY2017	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
令和元	2019	3, 159, 104	3, 036, 497	42, 869	57, 957	21, 781
2	2020	3, 213, 770	3, 089, 709	42, 544	58, 972	22, 545
3	2021	3, 276, 596	3, 148, 185	42, 181	60, 046	26, 184
4	2022	3, 334, 508	3, 204, 216	41, 808	60, 940	27, 544

資料：法人課税課調
Source: Identified by the Corporate Taxation Division

(2) 令和4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291万4,253社（前年度286万4,386社）となっている。令和4年度分の法人291万4,253社から、連結子法人（4,406社）を除いた290万9,847社のうち、欠損法人は177万7,413社（前年度175万7,601社）で、その割合（欠損法人割合）は61.1%となっている（第14表参照）。

According to the results of the FY2022 Corporation Sample Survey, the number of operating domestic ordinary corporations is 2,914,253 (for the previous year, 2,864,386). 1,777,413 corporations out of 2,909,847 which is the total 2,914,253 corporations in FY2022 minus 4,406 consolidated subsidiaries, are in deficit (for the previous year, 1,757,601). The percentage of corporations in deficit is 61.1% (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
		社 Number	社 Number	社 Number	%
平成29年度	FY2017	2,693,956	1,006,857	1,687,099	62.6
30	2018	2,725,293	1,032,670	1,692,623	62.1
令和元	2019	2,745,437	1,054,080	1,691,357	61.6
2	2020	2,790,560	1,050,782	1,739,778	62.3
3	2021	2,848,518	1,090,917	1,757,601	61.7
4	2022	2,909,847	1,132,434	1,777,413	61.1

統計表：4－3 会社標本調査結果（抜粋）

Statistical tables: 4－3 Results of the Corporation Sample Survey (excerpt)

（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1,722兆2,818億円（前年度1,478兆4,551億円）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1,295兆8,609億円（前年度1,142兆7,539億円）、所得金額は80兆359億円（前年度75兆5,808億円）、営業収入金額に対する所得金額の割合（所得率）は6.2%となっている（第15表参照）。

The amount of operating revenue is 1,722,281.8 billion yen (for the previous year, 1,478,455.1 billion yen). With respect to corporations in profit, the amount of operating revenue is 1,295,860.9 billion yen (for the previous year, 1,142,753.9 billion yen), and the amount of income is 80,035.9 billion yen (for the previous year, 75,580.8 billion yen). The ratio of the amount of income to the amount of operating revenue (income ratio) is 6.2% (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		所得金額	
		伸び率 Growth rate	Amount of operating revenue	伸び率 Growth rate	Amount of income	伸び率 Growth rate	
		億円 100 million yen	%	億円 100 million yen	%	億円 100 million yen	%
平成29年度	FY2017	15, 194, 651	4. 7	12, 364, 302	8. 0	679, 437	14. 3
30	2018	15, 477, 854	1. 9	12, 690, 268	2. 6	697, 456	5. 4
令和元	2019	14, 847, 912	△ 4. 1	11, 337, 453	△ 10. 7	632, 588	△ 9. 3
2	2020	13, 500, 943	△ 9. 1	9, 816, 949	△ 13. 4	637, 868	0. 8
3	2021	14, 784, 551	9. 5	11, 427, 539	16. 4	755, 808	6. 4
4	2022	17, 222, 818	16. 5	12, 958, 609	13. 4	800, 359	6. 4

統計表：4－3 会社標本調査結果（抜粋）

Statistical tables: 4－3 Results of the Corporation Sample Survey (excerpt)

5 相続税

Inheritance tax

- (1) 令和4年中に相続が開始した被相続人からの相続、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 456,141 人、被相続人は 189,138 人である。
- また、相続税の課税価格及び納付税額は 22 兆 6,398 億円及び 2 兆 8,007 億円となっている（第 16 表参照）。
- The number of persons who acquired property from ancestors, whose year of death is 2022, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance is 456,141, and the number of ancestors is 189,138.
- The taxable amount and the amount of tax payment of inheritance tax are 22,639.8 billion yen and 2,800.7 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

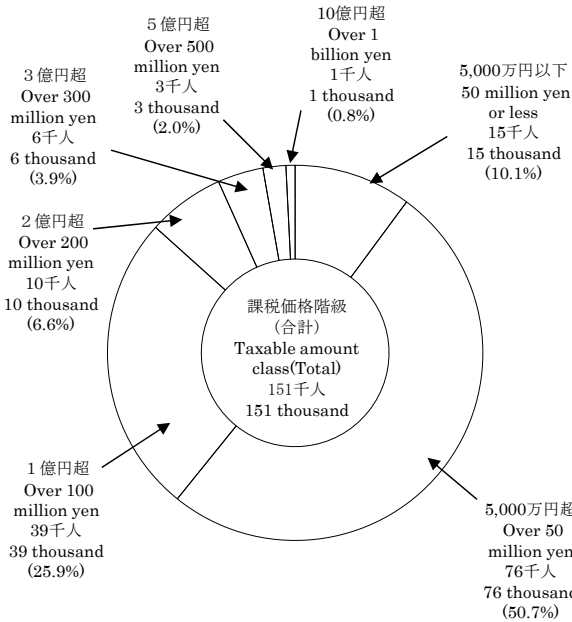
区分 Type		相続人の数 Number of heirs	課税価格 Taxable amount	納付税額 Amount of tax payment	被相続人の数 Number of ancestors
		人 Person	億円 100 million yen	億円 100 million yen	人 Person
平成29年分	2017	352,957	172,405	20,141	143,881
30	2018	365,440	179,864	21,104	149,481
令和元	2019	359,038	174,553	19,759	147,801
2	2020	371,646	180,658	20,928	153,023
3	2021	410,784	203,978	24,440	169,670
4	2022	456,141	226,398	28,007	189,138

- (2) 令和4年中に相続が開始した被相続人からの相続、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（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 15,260 人（構成比 10.1%）、5,000 万円超の者 76,469 人（50.7%）、1 億円超の者 39,001 人（25.9%）、2 億円超の者 10,030 人（6.6%）、3 億円超の者 5,937 人（3.9%）、5 億円超の者 2,977 人（2.0%）、10 億円超の者 1,184 人（0.8%）となっている（第 17 表参照）。
- The ancestors, whose year of death is 2022 and whose heirs thus acquired property from them through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), are classified by the taxable amount class.
- The number of ancestors with the taxable amount of 50 million yen or less is 15,260 (10.1%); 76,469 (50.7%) for those with the taxable amount of over 50 million yen, 39,001 (25.9%) for those with the taxable amount of over 100 million yen, 10,030 (6.6%) for those with the taxable amount of over 200 million yen, 5,937 (3.9%) for those with the taxable amount of over 300 million yen, 2,977 (2.0%) for those with the taxable amount of over 500 million yen, and 1,184 (0.8%) for those with the taxable amount of over 1 billion yen (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 50 million yen or less	15,260
5,000万円超 Over 50 million yen	76,469
1 億円超 Over 100 million yen	39,001
2 億円超 Over 200 million yen	10,030
3 億円超 Over 300 million yen	5,937
5 億円超 Over 500 million yen	2,977
10億円超 Over 1 billion yen	1,184
合計 Total	150,858



6 贈与税
Gift tax

(1) 令和4年中に贈与を受けた者は506,680人で、取得財産価額及び納付税額は2兆3,792億円及び2,542億円となっている(第18表参照)。

The number of recipients of gifts during 2022 is 506,680. The amount of values of properties acquired as gifts and the amount of tax payment are 2,379.2 billion yen and 254.2 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	506,680	23,792	2,542
暦年課税分 Calendar-Year Taxation	464,846	16,899	
特例贈与財産 Special Gift Property	249,950	9,784	
一般贈与財産 General Gift Property	216,088	7,115	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	43,429	6,893	

(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.

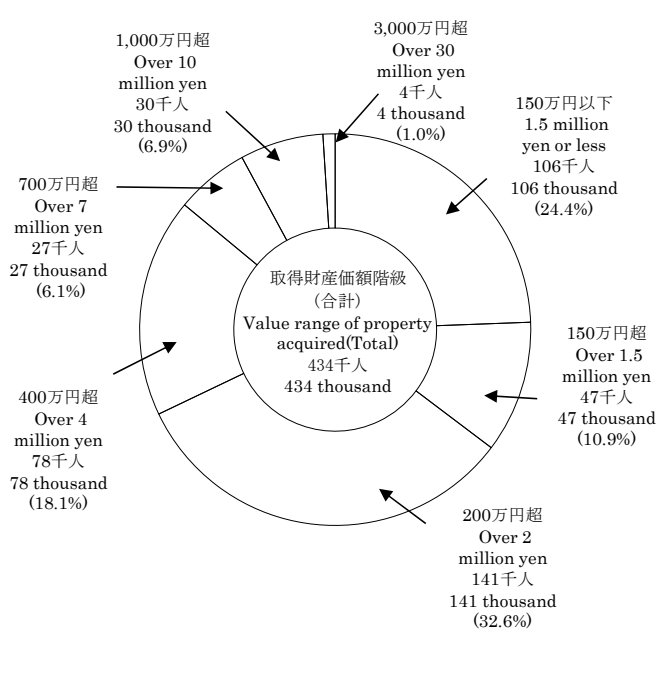
(2) 令和4年中に財産の贈与を受けた者のうち、申告義務のある者(住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。)に係る取得財産価額階級を見ると、150万円以下の者105,955人(構成比24.4%)、150万円超の者47,471人(10.9%)、200万円超の者141,340人(32.6%)、400万円超の者78,388人(18.1%)、700万円超の者26,552人(6.1%)、1,000万円超の者30,024人(6.9%)、3,000万円超の者4,302人(1.0%)となっている(第19表参照)。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2022 (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), 1.5 million yen or less is 105,955 persons (composition ratio: 24.4%), over 1.5 million yen is 47,471 persons (composition ratio: 10.9%), over 2 million yen is 141,340 persons (composition ratio: 32.6%), over 4 million yen is 78,388 persons (composition ratio: 18.1%), over 7 million yen is 26,552 persons (composition ratio: 6.1%), over 10 million yen is 30,024 persons (composition ratio: 6.9%), and over 30 million yen is 4,302 persons (composition ratio: 1.0%) (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 1.5 million yen or less	105,955
150万円超 Over 1.5 million yen	47,471
200万円超 Over 2 million yen	141,340
400万円超 Over 4 million yen	78,388
700万円超 Over 7 million yen	26,552
1,000万円超 Over 10 million yen	30,024
3,000万円超 Over 30 million yen	4,302
合計 Total	434,032



7 消費税

Consumption tax

令和4年度分の消費税の納税申告件数は2,863千件（前年2,922千件）、納税申告額は20兆961億円（前年19兆7,895億円）となっている。
一方、還付申告件数は249千件（前年284千件）、還付税額は7兆937億円（前年5兆9,128億円）となっている。
また、令和5年3月末現在の消費税の課税事業者届出件数は3,302千件（前年3,245千件）、課税事業者選択届出件数は148千件（前年137千件）、新設法人に該当する旨の届出件数は12千件（前年13千件）となっている（第20表参照）。
The number of tax returns of consumption tax for FY 2022 is 2,863 thousand (for the previous year, 2,922 thousand) and the amount of declared tax is 20,096.1 billion yen (for the previous year, 19,789.5 billion yen).
The number of refund returns is 249 thousand (for the previous year, 284 thousand), and the amount of refund tax is 7,093.7 billion yen (for the previous year, 5,912.8 billion yen).
As of March 31 in 2023, the number of notifications of taxable enterprises status for Consumption tax is 3,302 thousand (for the previous year, 3,245 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 148 thousand (for the previous year, 137 thousand), and the number of notifications of being qualified for a newly established corporation is 12 thousand (for the previous year, 13 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 Cnsumption 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29年度	FY2017	2,986	164,405	180	41,189	3,213	118	14
30	2018	2,989	164,902	188	43,845	3,237	125	15
令和元	2019	2,957	169,695	195	46,087	3,258	131	15
2	2020	2,927	191,719	250	49,098	3,251	134	14
3	2021	2,922	197,895	284	59,128	3,245	137	13
4	2022	2,863	200,961	249	70,937	3,302	148	12

統計表：7 消費税 (1) 課税状況、(2) 課税事業者等届出件数
Statistical tables: 7 Consumption Tax (1) Statistics of taxation (2) Number of notifications of taxable business enterprises, etc.
(注) 処理実績を含む。
Note: Cases processed (correction, determination, etc.) are included.

8 酒 税

Liquor tax

(1) 令和4年度における酒税の税額は1兆1,177億円（前年1兆721億円）で、前年に比べて456億円（伸び率4.3%）増加している。
また、販売（消費）数量は783万kL（前年772万kL）で、前年に比べて11万kL（伸び率1.4%）増加している（第21表参照）。
The amount of liquor tax for FY 2022 is 1,117.7 billion yen, which is 45.6 billion yen more (rate of increase:4.3%) than the previous year (1,072.1 billion yen).
The volume of sales (consumption) is 783 million kL, which is 11 million kL more (rate of increase:1.4%) than the previous year (772 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
		億円 100 million yen	%	kL	%
平成29年度	FY2017	12,299	△ 1.3	8,373,636	△ 0.5
30	2018	12,072	△ 1.8	8,245,929	△ 1.5
令和元	2019	11,805	△ 2.2	8,127,905	△ 1.4
2	2020	10,681	△ 9.5	7,827,698	△ 3.7
3	2021	10,721	0.4	7,720,810	△ 1.4
4	2022	11,177	4.3	7,828,376	1.4

統計表：8－1 酒税関係総括表
Statistical tables: 8－1 Overview Related to Liquor Tax

- (2) 税額を品目等別に前年と比べると、ビールは3,785億円から4,317億円（構成比38.6%）へと532億円（伸び率14.1%）、ウイスキー及びブランデーは470億円から531億円（構成比4.7%）へと60億円（伸び率12.9%）、清酒は419億円から426億円（構成比3.8%）へと7億円（伸び率1.8%）増加している。

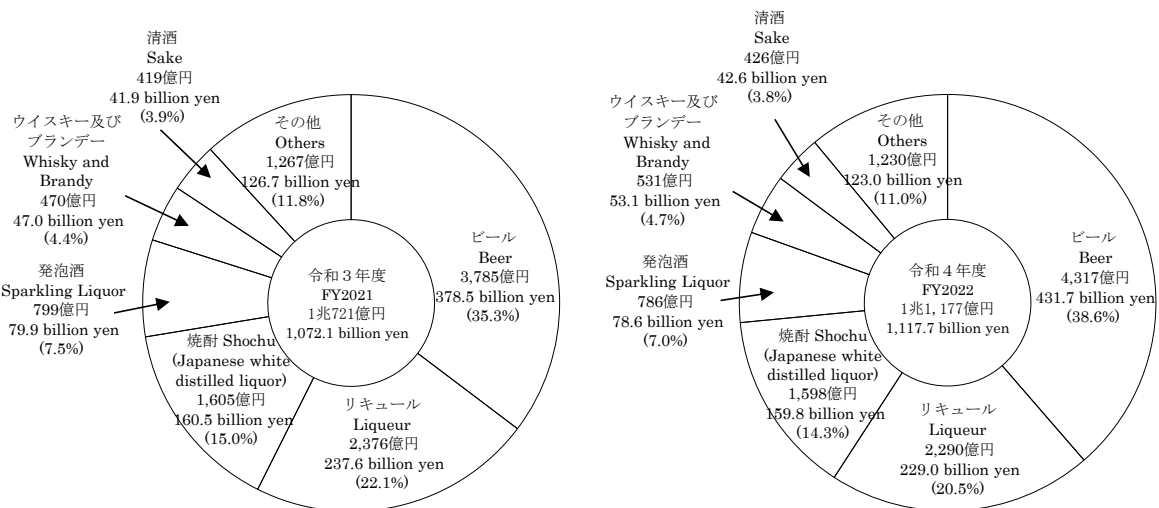
これに対し、リキュールは2,376億円から2,290億円（構成比20.5%）へと86億円（伸び率△3.6%）、焼酎は1,605億円から1,598億円（構成比14.3%）へと7億円（伸び率△0.5%）、発泡酒は799億円から786億円（構成比7.0%）へと13億円（伸び率△1.6%）減少している（第22図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Beer increased by 53.2 billion yen (rate of increase: 14.1 %) from 378.5 billion yen to 431.7 billion yen (component ratio: 38.6 %) Whisky and Brandy increased by 6.0 billion yen (rate of increase: 12.9%) from 47.0 billion yen to 53.1 billion yen (component ratio: 4.7%); Sake increased by 0.7 billion yen (rate of increase: 1.8%) from 41.9 billion yen to 42.6 billion yen (component ratio: 3.8%).

Liqueur decreased by 8.6 billion yen (rate of decrease: 3.6%) from 237.6 billion yen to 229.0 billion yen (component ratio: 20.5%); Shochu (Japanese white distilled liquor) decreased by 0.8 billion yen (rate of decrease: 0.5%) from 160.5 billion yen to 159.8 billion yen (component ratio: 14.3%); Sparkling liquor decreased by 1.3 billion yen (rate of decrease: 1.6%) from 79.9 billion yen to 78.6 billion yen (component ratio: 7.0%). (see Figure 22).

（第22図）品目等別の税額

Figure 22: Amount of tax revenue by item of alcoholic beverage



統計表：8－1 酒税関係総括表

Statistical tables: 8－1 Overview Related to Liquor Tax

- (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187万kLから210万kL（構成比26.8%）へと23万kL（伸び率12.3%）、焼酎は70万kLから70万kL（構成比9.0%）へと1万kL（伸び率0.9%）、ウイスキー及びブランデーは17万kLから19万kL（構成比2.4%）へと2万kL（伸び率9.7%）増加している。

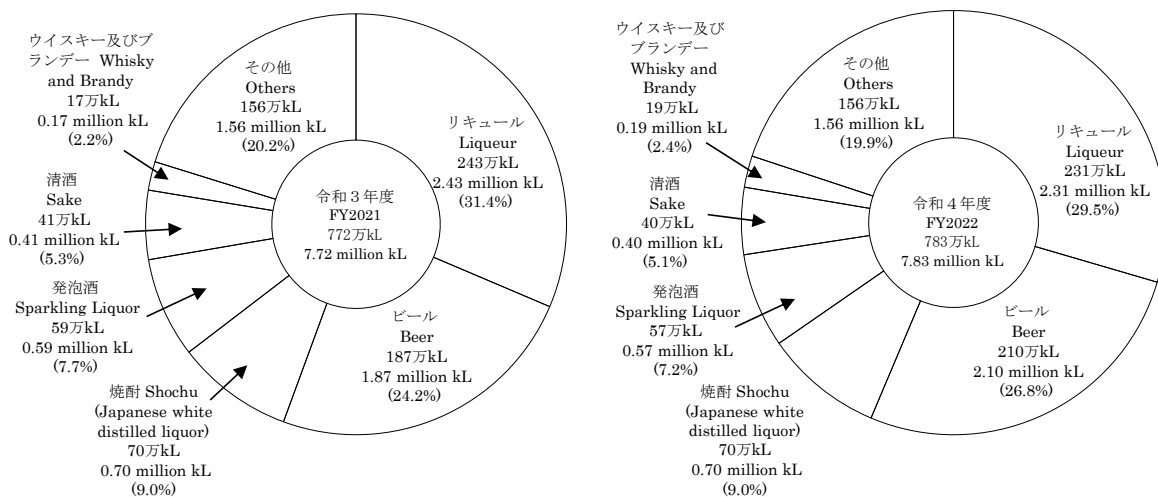
これに対し、リキュールは243万kLから231万kL（構成比29.5%）へと11万kL（伸び率△4.7%）、発泡酒は59万kLから57万kL（構成比7.2%）へと2万kL（伸び率△4.1%）、清酒は41万kLから40万kL（構成比5.1%）へと1万kL（伸び率△1.2%）、減少している（第23図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Beer increased by 0.23 million kL (rate of increase: 12.3%) from 1.87 million kL to 2.10 million kL (component ratio: 26.8 %); Shochu (Japanese white distilled liquor) increased by 0.01 million kL (rate of increase: 0.9%) from 0.70 million kL to 0.70 million kL (component ratio: 9.0 %); Whisky and Brandy increased by 0.02 million kL (rate of increase: 9.7 %) from 0.17 million kL to 0.19 million kL (component ratio : 2.4%).

Liqueur decreased by 0.11 million kL (rate of decrease: 4.7 %) from 2.43 million kL to 2.31 million kL (component ratio: 29.5 %); Sparkling liquor decreased by 0.02 million kL (rate of decrease: 4.1 %) from 0.59 million kL to 0.57 million kL (component ratio: 7.2 %); Sake decreased by 0.00 million kL (rate of decrease: 1.2 %) from 0.41 million kL to 0.40 million kL (component ratio: 5.1 %). (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



統計表：8－1 酒税関係総括表

Statistical tables: 8－1 Overview Related to Liquor Tax

9 たばこ税及びたばこ特別税
Tobacco tax and special tobacco surtax

令和4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、618億本(前年621億本)、税額は4,709億円(同4,535億円)で、前年に比べて課税数量で3億本(伸び率△0.5%)減少し、税額で174億円(同3.8%)増加している(第24表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2022 is 61.8 billion pieces, which is 0.3 billion pieces less (rate of increase: -0.5 %) than the previous year (62.1 billion pieces).

And the amount of tax is 470.9 billion yen , which is 17.4 billion yen more (3.8 %) than the previous year (453.5billion 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 and Amount of tax 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29年度	FY2017	894	△ 12.5	5,315	△ 11.7
30	2018	825	△ 7.7	5,110	△ 3.9
令和元	2019	760	△ 7.9	4,981	△ 2.5
2	2020	663	△ 12.7	4,513	△ 9.4
3	2021	621	△ 6.4	4,535	0.5
4	2022	618	△ 0.5	4,709	3.8

統計表：(1) 課税状況
Statistical tables: (1) Statistics of taxation

10 揮発油税及び地方揮発油税
Gasoline tax and local gasoline tax

令和4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、41,864千kL(前年41,697千kL)、税額は2兆2,478億円(同2兆2,389億円)で、前年に比べて課税数量で167千kL(伸び率0.4%)、税額で88億円(同0.4%)増加している(第25表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2022 is 41,864 thousand kL (for the previous year, 41,697 thousand kL), which is 167 thousand kL more (rate of increase: 0.4 %) than the previous year. And the amount of tax is 2,247.8 billion yen, which is 8.8 billion yen more (0.4%) than previous year (2,238.9 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29年度	FY2017	48,762	△ 2.2	26,186	△ 2.2
30	2018	47,043	△ 3.5	25,262	△ 3.5
令和元	2019	46,029	△ 2.2	24,613	△ 2.6
2	2020	41,520	△ 9.8	22,294	△ 9.4
3	2021	41,697	0.4	22,389	0.4
4	2022	41,864	0.4	22,478	0.4

統計表：(1) 課税状況
Statistical tables: (1) Statistics of taxation

11 航空機燃料税
Aviation fuel tax

令和4年度における航空機燃料税の課税数量は4,541千kL(前年3,208千kL)、税額は492億円(同260億円)で、前年に比べて課税数量で1,333千kL(伸び率41.6%)、税額で232億円(同89.3%)増加している(第26表参照)。

Taxable quantity of aviation fuel tax in FY 2022 is 4,541 thousand kL, which is 1,333 thousand kL more (rate of increase: 41.6 %) than the previous year (3,208 thousand kL). And the amount of tax is 49.2 billion yen , which is 23.2 billion yen more (89.3 %) than the previous year (26.0 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29年度	FY2017	5,014	1.8	776	1.8
30	2018	5,050	0.7	782	0.7
令和元	2019	5,177	2.5	800	2.4
2	2020	2,746	△ 47.0	414	△ 48.3
3	2021	3,208	16.8	260	△ 37.1
4	2022	4,541	41.6	492	89.3

統計表：(1) 課税状況
Statistical tables: (1) Statistics of taxation

12 石油ガス税

Liquefied petroleum gas tax

令和4年度における石油ガス税の課税数量は539千t（前年540千t）、税額は94億円（同95億円）で、前年に比べて課税数量で2千t（伸び率△0.3%）、税額で0億円（同△0.3%）減少している（第27表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2022 is 539 thousand tons, which is 2 thousand tons less (rate of increase: -0.3 %) than the previous year (540 thousand tons). And the amount of tax is 9.4 billion yen , which is 0.0 billion yen less (-0.3 %) than the previous year (9.5 billion yen) (see Table 27).

（第27表）石油ガス税の課税数量、税額
Table 27:Taxable quantity and Amount of tax 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29年度	FY2017	948	△ 4. 8	166	△ 5. 1
	2018	877	△ 7. 4	154	△ 7. 4
令和元	2019	793	△ 9. 6	139	△ 9. 6
	2020	550	△ 30. 6	96	△ 30. 6
3	2021	540	△ 1. 8	95	△ 1. 8
4	2022	539	△ 0. 3	94	△ 0. 3

統計表：(1)課税状況
Statistical tables:(1)Statistics of taxation

13 石油石炭税

Petroleum and coal tax

令和4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427千kL（前年499千kL）、ガス状炭化水素分が2,761千t（同3,019千t）、石炭分が855千t（同877千t）で、前年に比べて原油分は72千kL（伸び率△14.5%）、ガス状炭化水素分は257千t（同△8.5%）、石炭分は22千t（同△2.5%）減少している。税額は原油分が12.0億円（前年14.0億円）、ガス状炭化水素分が51.4億円（同56.2億円）、石炭分が11.7億円（同12.0億円）で、前年に比べて原油分は2.0億円（伸び率△14.4%）、ガス状炭化水素分は4.8億円（同△8.5%）、石炭分は0.3億円（同△2.5%）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 2022 is as follows: crude oil decreased by 72 thousand kL (rate of increase: -14.5%) from 499 thousand kL in the previous year to 427 thousand kL; gaseous hydrocarbons decreased by 257 thousand tons (-8.5%) from 3,019 thousand tons in the previous year to 2,761 thousand tons; coal decreased by 22 thousand tons (-2.5%) from 877 thousand tons in the previous year to 855 thousand tons. The tax amounts are as follows: crude oil decreased by 0.20 billion yen (rate of increase: -14.4%) from 1.40 billion yen in the previous year to 1.20 billion yen; gaseous hydrocarbons decreased by 0.48 billion yen (-8.5%) from 5.62 billion yen in the previous year to 5.14 billion yen; coal decreased by 0.03billion yen (-2.5%) from 1.20 billion yen in the previous year to 1.17 billion yen (see Table 28).

（第28表）石油石炭税の課税数量、税額
Table 28:Taxable quantity and Amount of tax 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
原 油 crude oil		千 kL Thousand kL	%	億円 100 million yen	%
平成29年度	FY2017	568	△ 6. 6	15. 9	△ 5. 9
	2018	514	△ 9. 6	14. 4	△ 9. 6
令和元	2019	539	4. 8	15. 1	4. 9
	2020	512	△ 4. 9	14. 3	△ 4. 9
3	2021	499	△ 2. 5	14. 0	△ 2. 5
4	2022	427	△ 14. 5	12. 0	△ 14. 4
ガス状炭化水素 gaseous hydrocarbons		千 t Thousand ton	%	億円 100 million yen	%
平成29年度	FY2017	3, 248	6. 6	60. 4	8. 1
	2018	3, 161	△ 2. 7	58. 8	△ 2. 6
令和元	2019	3, 139	△ 0. 7	58. 4	△ 0. 7
	2020	2, 939	△ 6. 4	54. 7	△ 6. 4
3	2021	3, 019	2. 7	56. 2	2. 7
4	2022	2, 761	△ 8. 5	51. 4	△ 8. 5
石 炭 coal		千 t Thousand ton	%	億円 100 million yen	%
平成29年度	FY2017	1, 781	7. 0	24. 4	8. 9
	2018	1, 570	△ 11. 8	21. 5	△ 11. 8
令和元	2019	901	△ 42. 6	12. 4	△ 42. 6
	2020	942	4. 5	12. 9	4. 5
3	2021	877	△ 6. 8	12. 0	△ 6. 8
4	2022	855	△ 2. 5	11. 7	△ 2. 5

統計表：(1)課税状況
Statistical tables:(1)Statistics of taxation

14 印紙税

Stamp tax

令和4年度における印紙税（現金納付分）の税額は1,254億円（前年1,309億円）、納税人員は160千人（同161千人）で、前年に比べて税額で55億円（伸び率△4.2%）、納税人員で2千人（同△1.1%）減少している（第29表参照）。

The amount of stamp tax (for the part paid in cash) in FY 2022 is 125.4 billion yen, which is 5.5 billion yen less (rate of increase: -4.2 %) than the previous year (130.9 billion yen).

The number of taxpayers decreased by 2 thousand (rate of increase: -1.1 %) from the previous year (161 thousand) to 160 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29年度	FY2017	1,594	△ 2.1	173	△ 0.0
30	2018	1,562	△ 2.0	172	△ 0.5
令和元	2019	1,509	△ 3.4	171	△ 0.7
2	2020	1,372	△ 9.1	163	△ 4.5
3	2021	1,309	△ 4.6	161	△ 1.2
4	2022	1,254	△ 4.2	160	△ 1.1

統計表：(1)課税状況
Statistical tables:(1)Statistics of taxation

15 電源開発促進税

Promotion of power-resources development tax

令和4年度における電源開発促進税の課税電力量は8,342億kWh（前年8,400億kWh）、税額は3,148億円（同3,150億円）で、前年に比べて課税電力量で58億kWh（伸び率△0.7%）、税額で2億円（同△0.1%）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 2022 is 834.2 billion kWh, which is 5.8 billion kWh less (rate of increase: -0.7%) than the previous year (840.0 billion kWh).

And the amount of tax is 314.8 billion yen, which is 0.2 billion yen less (-0.1 %) than the previous year (315.0 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29年度	FY2017	8,684	2.0	3,256	2.0
30	2018	8,621	△ 0.7	3,233	△ 0.7
令和元	2019	8,429	△ 2.2	3,161	△ 2.2
2	2020	8,285	△ 1.7	3,107	△ 1.7
3	2021	8,400	1.4	3,150	1.4
4	2022	8,342	△ 0.7	3,148	△ 0.1

統計表：(1)課税状況
Statistical tables:(1)Statistics of taxation

16 国際観光旅客税

International tourist tax

令和4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12,413千人（前年1,250千人）、税額は124億円（同13億円）で、前年に比べて課税人員で11,163千人（伸び率893.0%）、税額で112億円（同893.0%）増加している（第31表参照）。

The number of taxpayers of international tourist tax (figures for custom house are not included) in FY 2022 is 12,413 thousand, which increased by 11,163 thousand (rate of increase: 893.0 %) from the previous year (1,250 thousand). And the amount of tax is 12.4 billion yen, which increased by 11.2 billion yen (893.0%) from the previous year (1.3 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	—
令和元	2019	42,428	526.1	424	526.1
2	2020	1,838	△ 95.7	18	△ 95.7
3	2021	1,250	△ 32.0	13	△ 32.0
4	2022	12,413	893.0	124	893.0

統計表：(1)課税状況
Statistical tables:(1)Statistics of taxation

17 国税徴収
National tax Collection

(1) 令和4年度における国税の徴収決定済額は、82兆1,491億円(前年79兆1,241億円)で、前年に比べて3兆250億円(伸び率3.8%)増加している(第32表参照)。

The amount determined for collection of national tax in FY 2022 is 82,149.1 billion yen, which is 3,025.0 billion yen more (rate of increase: 3.8%) than the previous year (79,124.1 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

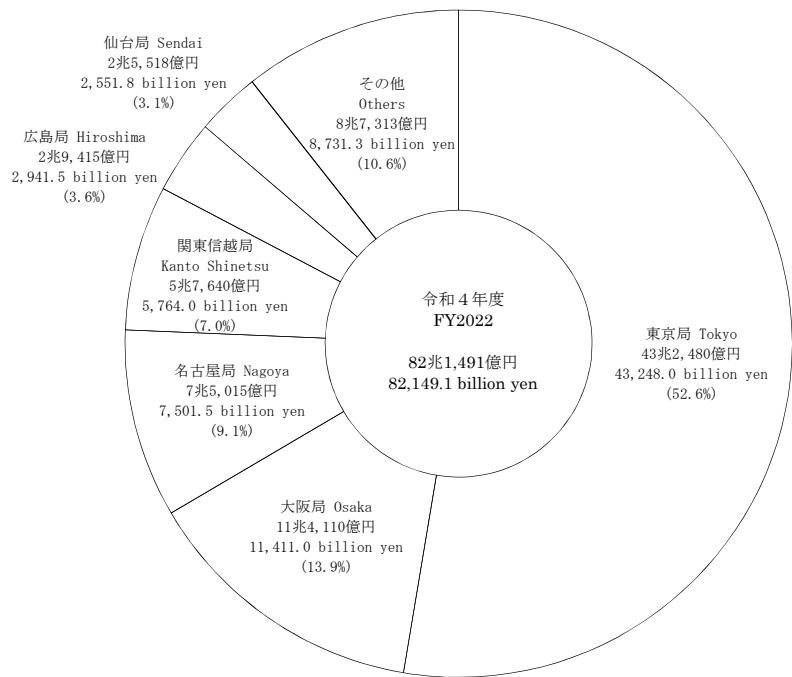
区 分 Type	令和3年度 FY2021	構成比 Component ratio	令和4年度 FY2022	構成比 Component ratio	伸び率 Growth rate
	億円 100 million yen	%	億円 100 million yen	%	%
消費税及地方消費税 Consumption tax and local consumption tax	} 285,305	36.1	} 287,658	35.0	0.8
消費 税 Consumption tax					
源泉所得税及復興特別所得税 Withholding Income Tax and Special Income Tax for Reconstruction	} 206,696	26.1	} 218,037	26.5	5.5
源泉 所 得 税 Withholding income tax					
法人 税 Corporation tax	154,426	19.5	168,209	20.5	8.9
申告所得税及復興特別所得税 Self-assessed Income Tax and Special Income Tax for Reconstruction	} 44,413	5.6	} 44,130	5.4	△ 0.6
申 告 所 得 税 Self-assessment income tax					
相 続 税 Inheritance tax	30,997	3.9	31,953	3.9	3.1
揮発油税及地方揮発油税 Gasoline tax and local gasoline tax	} 24,231	3.1	} 24,228	2.9	△ 0.0
揮発油税及地方道路税 Gasoline tax and local road tax					
酒 税 Liquor tax	10,711	1.4	11,194	1.4	4.5
そ の 他 Others	34,462	4.4	36,082	4.4	4.7
計 Total	791,241	100.0	821,491	100.0	3.8

統計表：17－1 国税徴収状況(1) 国税徴収状況
Statistical tables:17－1 Statistics of National Tax Collection (1)Statistics of national tax collection
(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43兆2,480億円(構成比52.6%)、大阪国税局11兆4,110億円(13.9%)、名古屋国税局7兆5,015億円(9.1%)、関東信越国税局5兆7,640億円(7.0%)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, 43,248.0billion yen (component ratio: 52.6%); Osaka, 11,411.0 billion yen (13.9 %); Nagoya, 7,501.5 billion yen (9.1 %); Kanto Shinetsu, 5,764.0 billion yen (7.0 %) (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



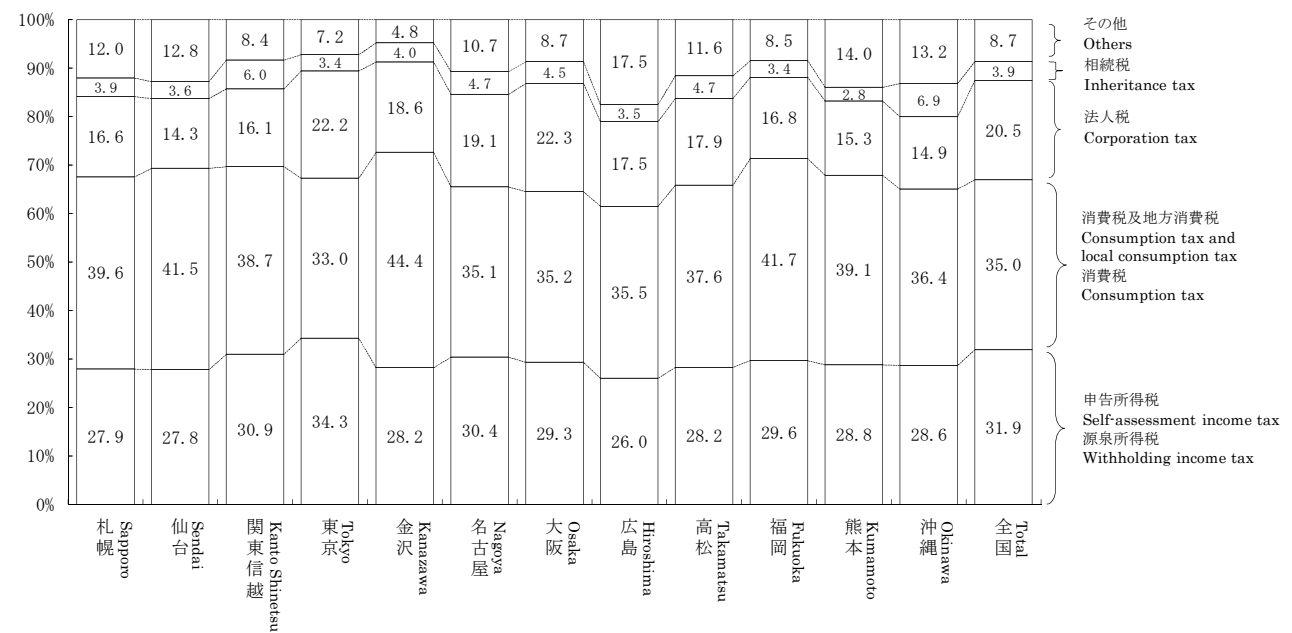
統計表：17－1 国税徴収状況(2) 国税局別の徴収決定済額
Statistical tables:17－1 Statistics of National Tax Collection (2)Amount determined for collection by Regional

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



統計表：17－1 国税徴収状況(2)国税局別の徴収決定済額

Statistical tables:17－1 Statistics of National Tax Collection (2)Amount determined for collection by Regional

(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

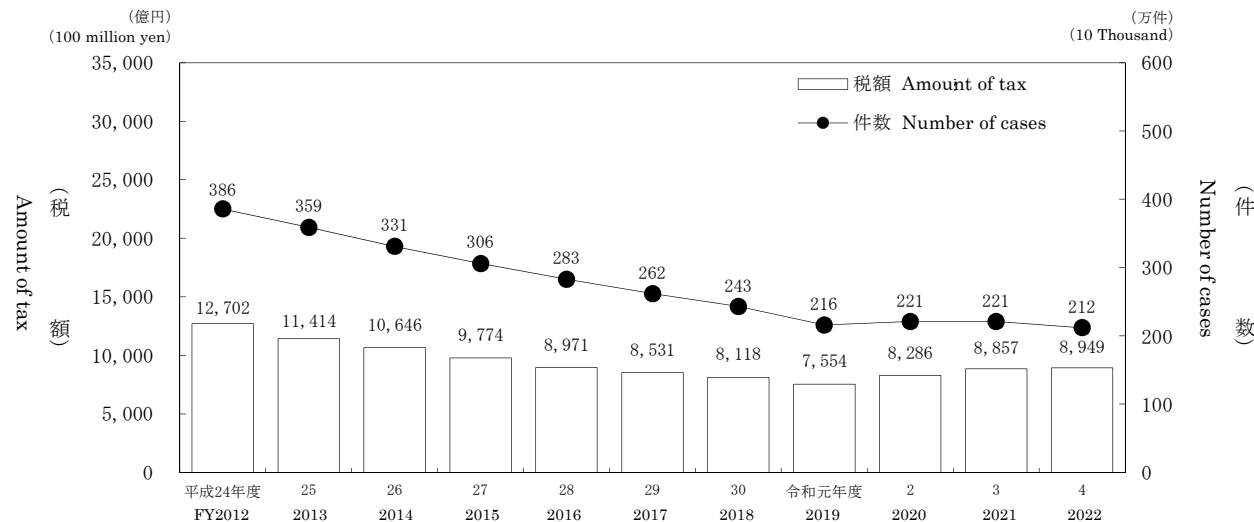
National tax Delinquency

- (1) 令和4年度末における国税の整理中の滞納は、211.8万件（前年度220.7万件）8,949億円（同8,857億円）であり、前年に比べ件数は8.9万件（伸び率△4.0%）減少しており、税額は91億円（同1.0%）増加している（第35図参照）。

As of the end of FY 2022, the number of tax delinquencies in processing is 2,118 thousand (for the previous fiscal year, 2,207 thousand) and the amount of arrears is 894.9 billion yen (885.7 billion yen). Compared to the previous year, they decreased by 89 thousand (rate of increase: △4.0%), and increased by 9.1 billion yen (1.0 %) 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



統計表：(1) 発生及び整理の状況

Statistical tables:(1)Statistics of accrual and procedure for tax delinquency

（注）地方消費税は含まない。

Note : Excluding local consumption tax.

- (2) 令和4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3,409億円（前年度3,551億円）、申告所得税2,532億円（同2,392億円）、法人税1,267億円（同1,180億円）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, 340.9 billion yen (for the previous fiscal year 355.1 billion yen); Self-assessment income tax, 253.2 billion yen (239.2 billion yen); corporate tax, 126.7 billion yen (118.0 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	令和3年度 FY2021		令和4年度 FY2022		
	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	326	1,137	300	1,127	△ 0.9
申告所得税 Self-assessment income tax	857	2,392	825	2,532	5.8
法人税 Corporation tax	96	1,180	97	1,267	7.4
相続税 Inheritance tax	10	517	9	527	2.0
消費税 Consumption tax	866	3,551	831	3,409	△ 4.0
その他 Others	52	80	56	86	7.0
合 計 Grand total	2,207	8,857	2,118	8,949	1.0

統計表：(2) 税目別の発生及び整理の状況

Statistical tables:(2)Statistics of accrual and procedure by tax type

- (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。

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.

19 不服審査・訴訟事件

Administrative review / Litigation case

- (1) 令和4年度中の再調査の請求の発生件数は1,533件(前年度1,119件)で前年度に比べて414件(伸び率37.0%)増加している。前年度から繰り越された259件を含む要処理件数1,792件のうち、処理済件数は1,371件(前年度1,198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63件(前年度83件)、割合は4.6%(前年度6.9%)となっている(第37表参照)。

The number of requests for re-examination in FY 2022 was 1,533 which was 414 more (rate of increase: 37.0%) than the previous fiscal year (1,119). Out of 1,792 cases necessary to dispose including 259 cases carried over from the previous year, 1,371 (for the previous fiscal year, 1,198) cases were 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 63 (for the previous fiscal year, 83), which accounts for 4.6% (6.9%) 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	%		件 Case	件 Case	%
平成29年度	FY2017	1,814	8.4	1,726	213	12.3
30	2018	2,043	12.6	2,150	264	12.3
令和元	2019	1,359	△ 33.5	1,513	187	12.4
2	2020	1,000	△ 26.4	999	100	10.0
3	2021	1,119	11.9	1,198	83	6.9
4	2022	1,533	37.0	1,371	63	4.6

統計表：20－1 不服審査 (1)再調査の請求

Statistical tables: 20－1 Administrative Review (1)Request for re-examination

(注) 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: In the case of the decision made by the District Director of the Tax Office, etc. on or before March 31, 2016, the figures are about requests for reinvestigation.

- (2) 令和4年度中の審査請求の請求件数は3,034件(前年度2,482件)で前年度に比べて552件(伸び率22.2%)増加している。前年度から繰り越された2,421件を含む要処理件数5,455件のうち、処理済件数は3,159件(前年度2,282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225件(前年度297件)、割合は7.1%(前年度13.0%)となっている(第38表参照)。

The number of the requests for reconsideration in FY 2022 was 3,034, which was 552 more (rate of increase: 22.2%) than the previous year (2,482). Out of 5,455 cases necessary to dispose including 2,421 cases carried over from the previous year, 3,159 (for the previous year, 2,282) cases were already processed. From the viewpoint of disposition type, the number of cases where a part or all of claims of demurrers were accepted is 225 (for the previous year, 297), which accounts for 7.1% (13.0%) 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	%		件 Case	件 Case	%
平成29年度	FY2017	2,953	18.7	2,475	202	8.2
30	2018	3,104	5.1	2,923	216	7.4
令和元	2019	2,563	△ 17.4	2,846	375	13.2
2	2020	2,237	△ 12.7	2,328	233	10.0
3	2021	2,482	11.0	2,282	297	13.0
4	2022	3,034	22.2	3,159	225	7.1

統計表：20－1 不服審査 (2)審査請求

Statistical tables: 20－1 Administrative Review (2)Request for reconsideration

- (3) 令和4年度中に国側を被告とした訴訟の発生件数は173件(前年度189件)で、前年度に比べて16件(伸び率△8.5%)減少している。訴訟が終結した件数は186件(前年度199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10件(前年度13件)、割合は5.4%(前年度6.5%)となっている(第39表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2022 was 173 (compared to 189 in the previous year), 16 cases decrease year-on-year (8.5% decrease year-on-year). During the fiscal year, final court decisions were made on 186 (for the previous year, 199) cases, of which court decisions partly or fully in favor of plaintiffs were made in 10 cases (13), accounting for 5.4% (6.5%) 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	%		件 Case	件 Case	%
平成29年度	FY2017	199	△ 13.5	210	21	10.0
30	2018	181	△ 9.0	177	6	3.4
令和元	2019	223	23.2	216	21	9.7
2	2020	165	△ 26.0	180	14	7.8
3	2021	189	14.5	199	13	6.5
4	2022	173	△ 8.5	186	10	5.4

統計表：20－2 訴訟事件 (1)国側被告事件

Statistical tables: 20－2 Litigation Cases (1)Litigation cases (Government as defendant)

20 国税犯則事件
National tax crime

- (1) 令和4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61件で、そのうち有罪件数は61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 FY2022 is 61, of which the number of conviction cases is 61 (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29年度	FY2017	143	143	100.0
30	2018	122	122	100.0
令和元	2019	124	124	100.0
2	2020	87	86	98.9
3	2021	117	117	100.0
4	2022	61	61	100.0

統計表：20－3 直接国税犯則事件（査察事件）(1)起訴事件数及び有罪に係る人員、金額
Statistical tables: 20－3 Direct National Tax Crime (Criminal Investigation) (1)Numbers of indicted cases, convicts and amount of fines
(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) 令和4年度における間接国税犯則事件に係る通告処分件数は23件(前年度19件)である（第41表参照）。
The number of notification procedures related to Indirect National Tax Crime in FY2022 is 23 (for the previous year, 19) (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29年度	FY2017	36	1	37	△ 7.5
30	2018	18	－	18	△51.4
令和元	2019	20	－	20	11.1
2	2020	8	－	8	△ 60.0
3	2021	19	－	19	137.5
4	2022	23	－	23	21.1

統計表：20－4 間接国税犯則事件（1）検挙及び処理の状況
Statistical tables: 20－4 Indirect National Tax Crime (1)Statistics of arrest and procedure
(注) 税関分を含まない。
Note: Figures for customhouse are not included.

- (3) 令和4年度における査察事件に係る脱税額は128億円で、前年度より25億円（伸び率25.0%）増加し、1件あたりの脱税額は92百万円（前年度99百万円）となっている（第42表参照）。
The amount of tax evasion involved in criminal investigation cases in FY2022 is 12.8 billion yen, which is 2.5 billion yen more (rate of increase:25.0 %) than the previous year. Average amount of tax evasion per case prosecuted is 92 million yen (for the previous year, 99 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		1件あたりの 脱税額 Amount of tax evasion per case
			伸び率 Growth rate	
		億円 100 million yen	%	百万円 million yen
平成29年度	FY2017	135	△16.1	83
30	2018	140	3.6	77
令和元	2019	120	△14.4	73
2	2020	91	△24.5	80
3	2021	102	12.8	99
4	2022	128	25.0	92

資料：査察課調
Source: Criminal Investigation Division