

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	不納欠損額 Loss through non-payment	収納未済額 Amount in arrears
			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			
平成24年度 FY2012			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
4 2022			80,644,520	1,504,544	82,149,064	80,495,208	62,751	1,591,105
所 得 税 Income tax	{	源泉所得税 Withholding tax	21,232,989	124,478	21,357,468	21,227,615	9,057	120,796
		申告所得税 Self-assessment tax	4,043,431	280,928	4,324,360	4,014,183	10,586	299,590
		計 Total	25,276,420	405,407	25,681,827	25,241,798	19,643	420,386
法 人 税		Corporation tax	16,666,956	153,991	16,820,947	16,629,691	11,335	179,921
相 続 税		Inheritance tax	3,058,524	136,759	3,195,283	3,017,773	1,781	175,729
地 価 税		Land value tax	—	154	154	5	1	149
消 費 税		Consumption tax	8	3,188	3,196	152	252	2,792
消費税及地方消費税 Consumption tax and local consumption tax			28,147,753	614,837	28,762,591	28,127,480	29,039	606,072
(消費税分) Consumption tax			—	—	—	21,967,435	—	—
(地方消費税分) Local consumption tax			—	—	—	6,160,045	—	—
酒 税		Liquor tax	1,118,724	662	1,119,386	1,118,286	1	1,099
た ば こ 税		Tobacco tax	419,382	3	419,385	419,384	0	1
揮 発 油 税		Gasoline tax	2,031,704	156,884	2,188,587	2,022,030	—	166,557
石 油 ガ ス 税		Liquefied petroleum gas tax	4,703	27	4,729	4,712	—	17
航 空 機 燃 料 税		Aviation fuel tax	31,103	399	31,502	31,494	0	7
石 油 石 炭 税		Petroleum and coal tax	4,504	0	4,504	4,338	—	166
電源開発促進税 Promotion of power/resources development tax			312,227	—	312,227	312,227	—	0
国際観光旅客税 International Tourist Tax			12,418	95	12,513	12,492	0	21
自動車重量税 Motor vehicle tonnage tax			159,484	0	159,484	158,830	—	653
関税 Customs duty			—	—	—	—	—	—
とんの税 Tonnage tax			—	—	—	—	—	—
その他 Others			—	18	18	8	1	10
印紙収入 Stamp revenue			475,642	910	476,552	475,694	8	850
一般会計分計 Total for General Account			77,719,552	1,473,333	79,192,885	77,576,395	62,061	1,554,429
地方法人税(特) Local Corporation tax (SA)			1,992,298	7,879	2,000,178	1,988,339	422	11,417
地方道路税(特) Local road tax (SA)			—	—	—	—	—	—
地方揮発油税(特) Local gasoline tax (SA)			217,384	16,786	234,170	216,349	—	17,821
石油ガス税(譲与分)(特) Liquefied petroleum gas tax (transferred) (SA)			4,703	27	4,729	4,712	—	17
航空機燃料税(譲与分)(特) Aviation fuel tax (transferred) (SA)			13,823	177	14,001	13,997	0	3
自動車重量税(譲与分)(特) Motor vehicle tonnage tax (transferred) (SA)			116,440	0	116,440	115,963	—	477
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)			50,771	0	50,771	50,771	—	0
復興特別所得税(特) Special Income Tax for Reconstruction (SA)			529,540	5,367	534,907	528,632	161	6,115
復興特別法人税(特) Special Corporate Income Tax for Reconstruction (SA)			9	975	984	50	107	827
総 計 Grand Total			80,644,520	1,504,544	82,149,064	80,495,208	62,751	1,591,105

調査期間：令和4年4月1日から令和5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 Type	分
④	③／①	⑤ (②-④)	⑥	⑦ (⑤+⑥)	⑤／⑦		
6,180,157	3.7	38,877,503	8,171,739	47,049,242	82.6	平成24年度	FY2012
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
14,913,533	1.9	61,639,813	14,697,887	76,337,700	80.7	4	2022
2,491,130	0.6	18,736,485	—	18,736,485	100.0	源泉所得税	Withholding tax
229,007	6.9	3,785,176	—	3,785,176	100.0	申告所得税	Self-assessment tax
2,720,137	1.6	22,521,661	—	22,521,661	100.0	計	Total
1,689,894	1.1	14,939,797	—	14,939,797	100.0	法人税	Corporation tax
48,376	5.5	2,969,397	—	2,969,397	100.0	相続税	Inheritance tax
—	96.3	5	—	5	100.0	地価税	Land value tax
0	87.4	※ 13,976,937	9,102,357	※ 23,079,294	※ 60.6	消費税	Consumption tax
10,208,832	2.1					消費税及地方消費税	Consumption tax and local consumption tax
7,990,649	—					(消費税分)	Consumption tax
2,218,183	—					(地方消費税分)	Local consumption tax
759	0.1	1,117,527	70,039	1,187,565	94.1	酒税	Liquor tax
32	0.0	419,352	537,356	956,708	43.8	たばこ税	Tobacco tax
0	7.6	2,022,030	43,246	2,065,276	97.9	揮発油税	Gasoline tax
1	0.4	4,711	—	4,711	100.0	石油ガス税	Liquefied petroleum gas tax
3	0.0	31,491	—	31,491	100.0	航空機燃料税	Aviation fuel tax
73,771	3.7	△ 69,433	732,463	663,030	—	石油石炭税	Petroleum and coal tax
23	0.0	312,204	—	312,204	100.0	電源開発促進税	Promotion of power-resources development tax
0	0.2	12,492	131	12,622	99.0	国際観光旅客税	International Tourist Tax
4,902	0.4	153,928	239,571	393,499	39.1	自動車重量税	Motor vehicle tonnage tax
—	—	—	1,008,414	1,008,414	—	関税	Customs duty
—	—	—	9,590	9,590	—	とん税	Tonnage tax
0	53.0	8	—	8	100.0	その他	Others
4,274	0.2	471,420	510,701	982,121	48.0	印紙収入	Stamp duty revenue
14,751,005	2.0	58,883,528	12,253,867	71,137,395	82.8	一般会計分計	Total for General Account
100,806	0.6	1,887,532	—	1,887,532	100.0	地方法人税(特)	Local Corporation tax (SA)
0	—	—	—	—	—	地方道路税(特)	Local road tax (SA)
0	7.6	216,349	4,627	220,976	97.9	地方揮発油税(特)	Local gasoline tax (SA)
1	0.4	4,711	—	4,711	100.0	石油ガス税(譲与分)(特)	Liquefied petroleum gas tax (transferred) (SA)
1	0.0	13,996	—	13,996	100.0	航空機燃料税(譲与分)(特)	Aviation fuel tax (transferred) (SA)
3,579	0.4	112,384	185,680	298,064	37.7	自動車重量税(譲与分)(特)	Motor vehicle tonnage tax (transferred) (SA)
—	—	—	11,987	11,987	—	特別とん税(特)	Special tonnage tax (SA)
—	—	—	7,556	7,556	—	地方法人特別税(特)	Special Local Corporation tax (SA)
—	—	—	2,169,136	2,169,136	—	特別法人事業税(特)	Special Business tax (SA)
3	0.0	50,768	65,033	115,801	43.8	たばこ特別税(特)	Special tobacco surtax (SA)
57,099	1.1	471,532	—	470,544	100.2	復興特別所得税(特)	Special Income Tax for Reconstruction (SA)
1,038	84.0	△ 988	—	0	—	復興特別法人税(特)	Special Corporate Income Tax for Reconstruction (SA)
14,913,533	1.9	61,639,813	14,697,887	76,337,700	80.7	総計	Grand Total

Period covered by Survey: From April 1, 2022, to March 31, 2023

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24年度 FY2012		25 FY2013		26 FY2014		27 FY2015		28 FY2016	
		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	11,472,513	26.1	12,759,155	27.2	14,026,721	26.0	14,773,154	26.2	14,485,964	26.1
		2,519,974	5.7	2,771,658	5.9	2,763,507	5.1	3,033,983	5.4	3,125,101	5.6
		13,992,487	31.9	15,530,813	33.1	16,790,227	31.1	17,807,137	31.6	17,611,065	31.7
2 法 人 税		9,758,311	22.2	10,493,718	22.3	11,031,608	20.4	10,827,403	19.2	10,328,900	18.6
3 相 続 税		1,503,946	3.4	1,574,336	3.4	1,882,858	3.5	1,968,440	3.5	2,131,394	3.8
4 地 価 税		15	0.0	116	0.0	1	0.0	4	0.0	6	0.0
5 消 費 税		10,350,429	23.6	10,829,301	23.1	16,028,958	29.7	17,426,292	31.0	17,228,172	31.1
6 酒 税		1,349,638	3.1	1,370,852	2.9	1,327,564	2.5	1,338,006	2.4	1,319,504	2.4
7 た ば こ 税		1,017,942	2.3	1,037,548	2.2	918,706	1.7	953,553	1.7	914,171	1.6
8 揮 発 油 税		2,621,915	6.0	2,574,263	5.5	2,486,350	4.6	2,464,555	4.4	2,434,237	4.4
9 石 油 ガ ス 税		10,713	0.0	10,265	0.0	9,677	0.0	9,201	0.0	8,690	0.0
10 航 空 機 燃 料 税		49,360	0.1	52,188	0.1	52,090	0.1	51,312	0.1	51,362	0.1
11 石 油 石 炭 税		566,946	1.3	599,473	1.3	630,715	1.2	630,446	1.1	701,966	1.3
12 電 源 開 発 促 進 税		328,049	0.7	328,292	0.7	321,069	0.6	315,908	0.6	319,670	0.6
13 国 際 観 光 旅 客 税		-	-	-	-	-	-	-	-	-	-
14 自 動 車 重 量 税		396,894	0.9	381,356	0.8	372,773	0.7	384,930	0.7	391,506	0.7
15 関 税		897,230	2.0	1,034,379	2.2	1,073,104	2.0	1,048,742	1.9	939,010	1.7
16 と ん 税		9,829	0.0	9,972	0.0	9,989	0.0	9,914	0.0	9,839	0.0
17 そ の 他		27	0.0	6	0.0	18	0.0	13	0.0	2	0.0
18 印 紙 収 入		1,077,676	2.5	1,126,069	2.4	1,034,992	1.9	1,049,547	1.9	1,079,147	1.9
19 合 計		43,931,407	100.0	46,952,947	100.0	53,970,700	100.0	56,285,403	100.0	55,468,640	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, %)

29 FY2017		30 FY2018		令和元 FY2019		2 FY2020		3 FY2021		4 FY2022		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	
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	18,736,485	26.3	源泉所得税
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	3,785,176	5.3	申告所得税
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	22,521,661	31.7	所 得 税 計
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	14,939,797	21.0	法 人 税
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	2,969,397	4.2	相 続 税
1	0.0	40	0.0	4	0.0	3	0.0	10	0.0	5	0.0	地 価 税
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	23,079,294	32.4	消 費 税
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	1,187,565	1.7	酒 税
864,245	1.5	861,294	1.4	873,699	1.5	839,819	1.4	905,666	1.4	956,708	1.3	た ば こ 税
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	2,065,276	2.9	揮 発 油 税
8,228	0.0	7,595	0.0	6,764	0.0	4,625	0.0	4,817	0.0	4,711	0.0	石 油 ガ ス 税
52,217	0.1	52,661	0.1	50,802	0.1	8,522	0.0	30,348	0.0	31,491	0.0	航空機燃料税
690,790	1.2	701,350	1.2	638,327	1.1	607,754	1.0	635,549	0.9	663,030	0.9	石 油 石 炭 税
325,672	0.6	322,045	0.5	315,849	0.5	311,017	0.5	316,193	0.5	312,204	0.4	電源開発促進税
-	-	6,888	0.0	44,357	0.1	1,041	0.0	1,878	0.0	12,622	0.0	国際観光旅客税
377,834	0.6	394,444	0.7	388,058	0.7	398,517	0.7	387,600	0.6	393,499	0.6	自動車重量税
1,024,089	1.7	1,071,123	1.8	941,216	1.6	819,469	1.3	893,416	1.3	1,008,414	1.4	関 税
9,875	0.0	10,255	0.0	10,170	0.0	9,190	0.0	9,368	0.0	9,590	0.0	と ん 税
10	0.0	1	0.0	2	0.0	1	0.0	3	0.0	8	0.0	そ の 他
1,051,520	1.8	1,072,909	1.8	1,023,211	1.8	919,463	1.5	960,848	1.4	982,121	1.4	印 紙 収 入
58,787,489	100.0	60,356,385	100.0	58,441,533	100.0	60,821,604	100.0	67,037,885	100.0	71,137,395	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".