

# 令和5年度 調査結果の概要

FY2023

Outline of Results of Survey

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## Outline of Results of Survey for FY2023

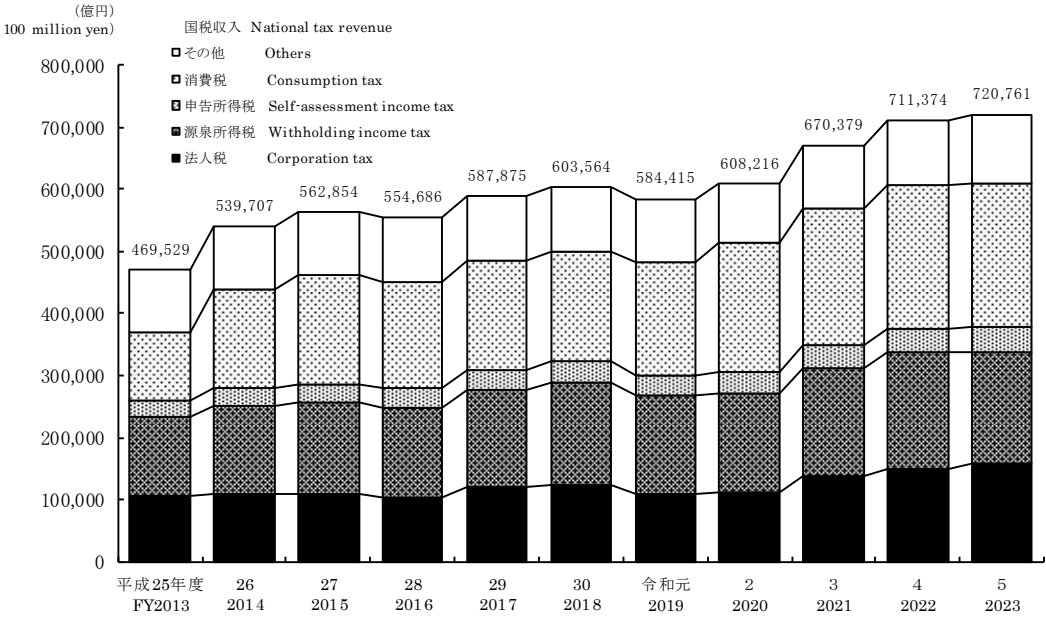
### 1 租税及び印紙収入 Tax and Stamp revenues

- (1) 令和5年度における租税及び印紙収入の決算額（一般会計分）は72兆761億円（前年71兆1,374億円）で、前年に比べて9,388億円（伸び率1.3%）の増加となっている（第1図、第2表参照）。

Total amount settled of tax and stamp revenues of FY2023 (for general account) is 72,076.1 billion yen (71,137.4 billion yen for the previous year), an increase of 938.8 billion yen (rate of increase: 1.3%) compared to the previous year (see Figure 1 and Table 2).

（第1図）租税及び印紙収入決算額（一般会計分）の推移

Figure 1: Changes of amounts settled of tax and stamp revenues (for general account)



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 General Account 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23兆923億円（前年23兆793億円）、源泉所得税18兆15億円（同18兆7,365億円）、法人税15兆8,606億円（同14兆9,398億円）、申告所得税4兆514億円（同3兆7,852億円）、相続税3兆5,663億円（同2兆9,694億円）となっており、前年に比べて、消費税、法人税、申告所得税、相続税はそれぞれ130億円（0.1%）、9,208億円（6.2%）、2,663億円（7.0%）、5,969億円（20.1%）増加し、源泉所得税は7,350億円（△3.9%）減少している（第2表参照）。

Tax and stamp duty settled by tax type includes consumption tax of 23,092.3 billion yen (for the previous year, 23,079.3 billion yen), withholding income tax of 18,001.5 billion yen (18,736.5 billion yen), corporation tax 15,860.6 billion yen (14,939.8 billion yen), self-assessment income tax of 4,051.4 billion yen (3,785.2 billion yen), and inheritance tax of 3,566.3 billion yen (2,969.4 billion yen). Compared with the previous year, consumption tax, corporation tax self-assessment income tax and inheritance tax increased by 13.0 billion yen (0.1%), 920.8 billion yen (6.2%), 266.3 billion yen (7.0%), and 596.9 billion yen (20.1%) respectively. Compared with the previous year, withholding income tax decreased by 735.0 billion yen (-3.9%). (see Table 2).

（第2表）税目別の租税及び印紙収入決算額（一般会計分）

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

| 区分<br>Type                       | 令和4年度<br>FY2022       | 構成比<br>Component ratio | 令和5年度<br>FY2023       | 構成比<br>Component ratio | 伸び率<br>Growth rate |
|----------------------------------|-----------------------|------------------------|-----------------------|------------------------|--------------------|
|                                  | 億円<br>100 million yen |                        | 億円<br>100 million yen |                        |                    |
| 消費税 Consumption tax              | 230,793               | 32.4                   | 230,923               | 32.0                   | 0.1                |
| 源泉所得税 Withholding income tax     | 187,365               | 26.3                   | 180,015               | 25.0                   | △ 3.9              |
| 法人税 Corporation tax              | 149,398               | 21.0                   | 158,606               | 22.0                   | 6.2                |
| 申告所得税 Self-assessment income tax | 37,852                | 5.3                    | 40,514                | 5.6                    | 7.0                |
| 相続税 Inheritance tax              | 29,694                | 4.2                    | 35,663                | 4.9                    | 20.1               |
| その他 Others                       | 76,272                | 10.7                   | 75,040                | 10.4                   | △ 1.6              |
| 計 Total                          | 711,374               | 100.0                  | 720,761               | 100.0                  | 1.3                |

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 General Account Revenue)

（注）「相続税」には、贈与税が含まれている。

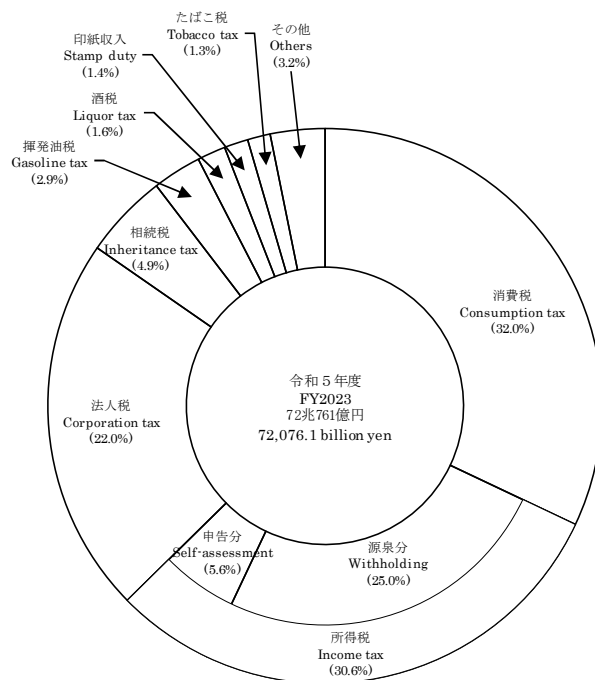
Note: The gift tax is included in the inheritance tax.

また、これを税目別の構成比でみると、消費税 32.0%（前年 32.4%）、源泉所得税 25.0%（同 26.3%）、申告所得税 5.6%（同 5.3%）、法人税 22.0%（同 21.0%）、相続税 4.9%（同 4.2%）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 32.0% (for the previous year, 32.4%), withholding income tax is 25.0% (26.3%), self-assessment income tax is 5.6% (5.3%), corporation tax is 22.0% (21.0%) and inheritance tax is 4.9% (4.2%) (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 General Account Revenue)

2 申告所得税
Self-assessment income tax

(1) 令和5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23,214千人で、申告納税額のあった者は6,685千人、還付申告者は13,493千人となっている。
これを所得者別にみると、事業所得者3,767千人、不動産所得者1,528千人、給与所得者11,458千人、雑所得者5,681千人、他の区分に該当しない所得者779千人となっている（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 2023 is 23,214 thousand, the number of taxpayers who have income tax self-assessment 6,685thousand, the number of filing returns for refund 13,493 thousand.
The breakdown of taxpayers by income earner type is as follows: Operating income earners, 3,767 thousand; Real estate income earners, 1,528 thousand; Employment income earners, 11,458 thousand; Miscellaneous income earners, 5,681 thousand; Income earners not otherwise classified, 779 thousand (see Table 4).

(第4表) 確定申告者数
Table 4: Number of Income tax self-assessment

| 区 分<br>Type   |   | 確定申告者数<br>Number of Income tax self-assessment | 申告納税額のある者<br>Number of taxpayers who have income tax self-assessment | 還付申告をした者<br>Number of filing returns for refund | 左記以外<br>Others |
|---------------|---|--|--|---|----------------|
|               |   | 千人<br>Thousand                                 | 千人<br>Thousand   | 千人<br>Thousand                                  | 千人<br>Thousand |
| 事業所得者         | Operating income earners                | 3,767  | 1,664  | 884   | 1,220          |
| その他所得者        | Other income earners                    | 19,446   | 5,021  | 12,610  | 1,815          |
| 不動産所得者        | Real estate income earners              | 1,528  | 1,054  | 132   | 342            |
| 給与所得者         | Employment income earners               | 11,458   | 2,771  | 8,117   | 570            |
| 雑所得者          | Miscellaneous income earners            | 5,681  | 826  | 3,993   | 862            |
| 他の区分に該当しない所得者 | Income earners not otherwise classified | 779  | 370  | 368   | 41             |
| 合計            | Total                                   | 23,214   | 6,685  | 13,493  | 3,035          |

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6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 2024, 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99兆5,512億円で、申告納税額のあった者は49兆8,407億円、還付申告者は47兆1,824億円、申告納税額は4兆560億円、還付税額は1兆3,099億円となっている（第5表参照）。
Gross income is 99,551.2 billion yen, taxpayers filing returns and paying tax is 49,840.7 billion yen, and taxpayers filing returns for refund is 47,182.4 billion yen.
The amounts of self-assessment income tax is 4,056.0 billion yen, and refund is 1,309.9 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.

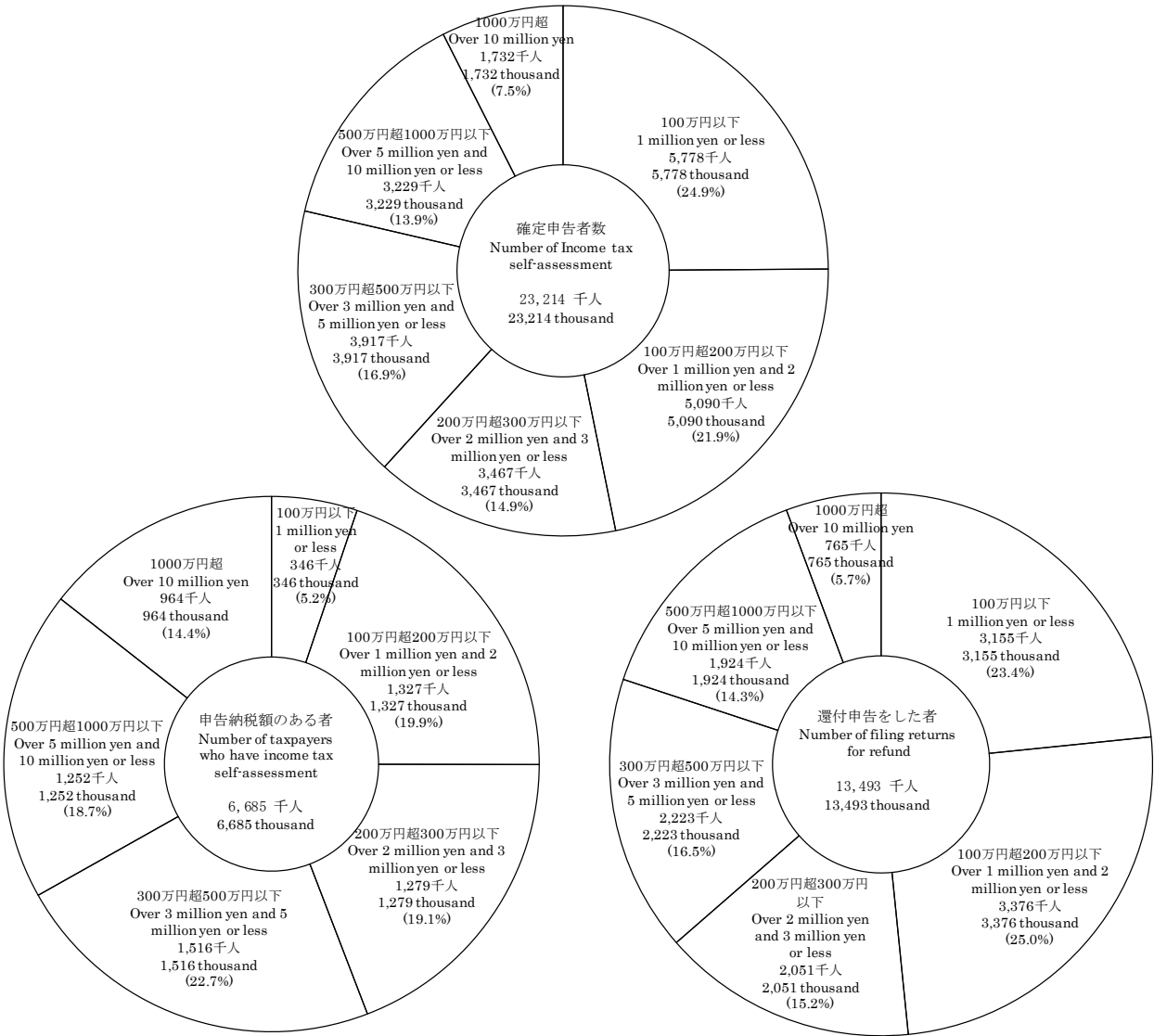
| 区 分<br>Type   |   | 総所得金額<br>Total net income | 申告納税額のある者<br>Taxpayers who have income tax self-assessment | 還付申告をした者<br>Filing returns for refund | 申告納税額<br>The amounts of self-assessment income tax | 還付税額<br>The amount of refund |
|---------------|---|---------------------------|--|---------------------------------------|--|------------------------------|
|               |   | 億円<br>100 million yen     | 億円<br>100 million yen                                      | 億円<br>100 million yen                 | 億円<br>100 million yen                              | 億円<br>100 million yen        |
| 事業所得者         | Operating income earners                | 109,370                   | 80,434   | 21,528                                | 7,741  | 2,826                        |
| その他所得者        | Other income earners                    | 886,142                   | 417,973  | 450,296                               | 32,818   | 10,273                       |
| 不動産所得者        | Real estate income earners              | 61,866                    | 57,656   | 2,078                                 | 6,638  | 125                          |
| 給与所得者         | Employment income earners               | 599,627                   | 208,342  | 378,731                               | 7,473  | 7,521                        |
| 雑所得者          | Miscellaneous income earners            | 82,449                    | 22,724   | 56,959                                | 1,024  | 1,631                        |
| 他の区分に該当しない所得者 | Income earners not otherwise classified | 142,200                   | 129,251  | 12,529                                | 17,683   | 996                          |
| 合計            | Total                                   | 995,512                   | 498,407  | 471,824                               | 40,560   | 13,099                       |

統計表：2－1 課税状況 (1) 申告及び処理の状況
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(注) 令和6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 2024, 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 5,778 千人(構成比 24.9%)、100万円超 200万円以下の者 5,090 千人(構成比 21.9%)、200万円超 300万円以下の者 3,467 千人(構成比 14.9%)、300万円超 500万円以下の者 3,917 千人(構成比 16.9%)、500万円超 1,000万円以下の者 3,229 千人(構成比 13.9%)、1,000万円超の者 1,732 千人(構成比 7.5%)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: 5,778 thousand (component rate: 24.9 %) for 1 million yen or less; 5,090thousand (21.9 %) for over 1 million yen and 2 million yen or less; 3,467 thousand (14.9%) for over 2 million yen and 3 million yen or less; 3,917 thousand (16.9%) for over 3 million yen and 5 million yen or less; 3,229 thousand (13. 9%) for over 5 million yen and 10 million yen or less; and 1,732 thousand (7. 5%) 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6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 2024, 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5年分の源泉所得税額(復興特別所得税を含む。)は、22兆2,913億円(前年21兆4,162億円)で、前年に比べて8,752億円(伸び率4.1%)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12兆9,160億円(前年12兆3,563億円)で5,596億円(伸び率4.5%)、報酬・料金等は1兆2,465億円(前年1兆2,032億円)で433億円(伸び率3.6%)、利子所得等は4,155億円(前年2,994億円)で1,162億円(伸び率38.8%)、それぞれ増加している。

これに対して、配当所得は5兆6,225億円(前年5兆9,440億円)で3,215億円(伸び率△5.4%)減少している(第7表参照)。

The amount of withholding income tax (including special income tax for reconstruction) in 2023 is 22,291.3 billion yen (for the previous year, 21,416.2 billion yen). It increased by 875.2 billion yen (rate of increased: 4.1%) compared to the previous year.

According to the breakdown by income type, employment income increased by 559.6 billion yen from 12,356.3 to 12,916.0 billion yen (4.5%); remuneration, fee, etc. increased by 43.3 billion yen from 1,203.2 to 1,246.5 billion yen (3.6%); interest income, etc. increased by 116.2 billion yen from 299.4 to 415.5 billion yen (38.8%); dividend income decreased by 321.5 billion yen from 5,944.0 to 5,622.5 billion yen (-5.4%) (see Table 7).

(第7表) 源泉徴収税額

Table 7: Amounts of withholding income tax

| 区 分<br>Type | 給与所得<br>Employment<br>income | 配当所得<br>Dividend income | 報酬・料金等<br>Remuneration,<br>Fee, etc. | 利子所得等<br>Interest income,<br>etc. | その他<br>Other          | 計<br>Total            | 伸び率         |
|-------------|------------------------------|-------------------------|--------------------------------------|-----------------------------------|-----------------------|-----------------------|-------------|
|             |                              |                         |                                      |                                   |                       |                       | Growth rate |
|             | 億円<br>100 million yen        | 億円<br>100 million yen   | 億円<br>100 million yen                | 億円<br>100 million yen             | 億円<br>100 million yen | 億円<br>100 million yen | %           |
| 平成30年分 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         |
| 5 2023      | 129,160                      | 56,225                  | 12,465                               | 4,155                             | 20,908                | 222,913               | 4.1         |

統計表：3 課税状況 (1)課税状況

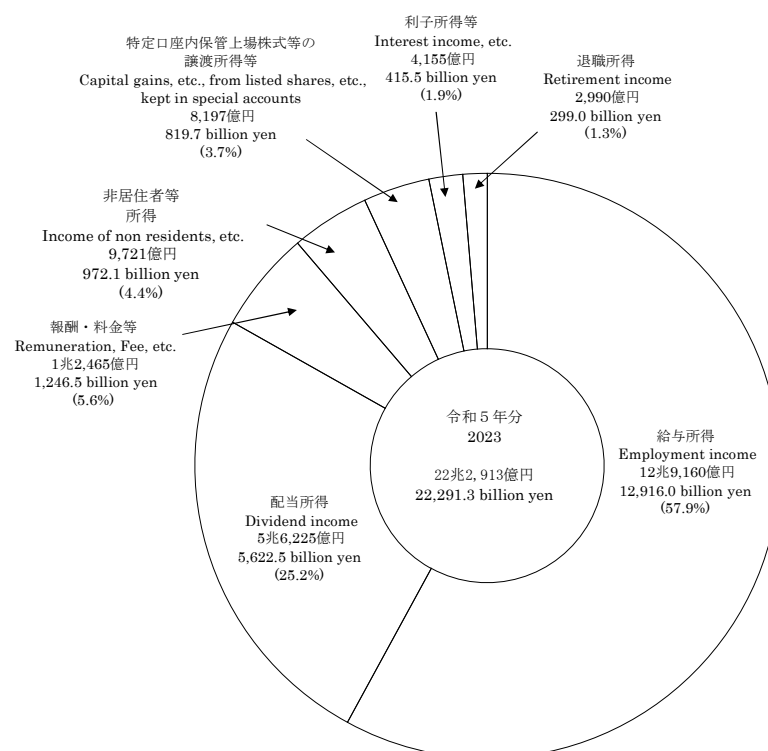
Statistical tables: 3 Statistics of Taxation (1)Statistics of taxation

また、種類別に構成比を見ると、給与所得 57.9%(前年 57.7%)、配当所得 25.2%(前年 27.8%)、報酬・料金等 5.6%(前年 5.6%)、非居住者等所得 4.4%(前年 4.0%)となっている(第8図参照)。

The component ratio of each income type is as follows: employment income, 57.9% (for the previous year, 57.7%); dividend income, 25.2% (for the previous year, 27.8%); remuneration, fee, etc., 5.6% (for the previous year, 5.6%); income of nonresidents, etc., 4.4% (for the previous year, 4.0%) (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 3,568 千件(前年 3,569 千件)、報酬・料金等 2,871 千件(前年 2,875 千件)、配当所得 149 千件(前年 149 千件)となっている(第 9 表参照)。

The number of withholding agents is 3,568 thousand (for the previous year, 3,569 thousand) for employment income, 2,871 thousand (for the previous year, 2,875 thousand) for remuneration, fee, etc., and 149 thousand (for the previous year, 149 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<br>Type | 給与所得<br>Employment<br>income | 報酬・料金等<br>Remuneration,<br>Fee, etc., | 配当所得<br>Dividend income | その他<br>Others  |
|-------------|------------------------------|---------------------------------------|-------------------------|----------------|
|             | 千件<br>Thousand               | 千件<br>Thousand                        | 千件<br>Thousand          | 千件<br>Thousand |
| 平成30年分 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             |
| 5 2023      | 3,568                        | 2,871                                 | 149                     | 80             |

統計表：3 課税状況 (3)源泉徴収義務者数

Statistical tables: 3 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.

4 法人税  
Corporation tax

法人数は340万1,205社（前年334万1,422社）となっている。  
また、所得金額は97兆5,118億円（同84兆4,308億円）で、これに対する税額は17兆2,084億円（同14兆7,761億円）となっている（第10表参照）。  
The number of corporations is 3,401,205 (for the previous year, 3,341,422). The amount of income is 97,511.8 billion yen (84,430.8 billion yen in the previous year), and the amount of tax is 17,208.4 billion yen (14,776.1 billion yen in the previous year) (see Table 10).

（第10表）法人数、所得金額、税額  
Table 10: Number of corporations, Amount of income, and Amount of tax

| 区 分<br>Type   | 法人数                    |                    | 所得金額                  |                    | 税 額                   |                    |
|---------------|------------------------|--------------------|-----------------------|--------------------|-----------------------|--------------------|
|               | Number of corporations | 伸び率<br>Growth rate | Amount of income      | 伸び率<br>Growth rate | Amount of tax         | 伸び率<br>Growth rate |
|               | 社<br>Number            | %                  | 億円<br>100 million yen | %                  | 億円<br>100 million yen | %                  |
| 平成30年度 FY2018 | 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                |
| 5 2023        | 3,401,205              | 1.8                | 975,118               | 15.5               | 172,084               | 16.5               |

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340万1,205社のうち、内国法人は339万4,133社（前年333万4,508社）で、これを種類別にみると、普通法人326万3,443社(同320万4,216社)、協同組合等4万1,315社（同4万1,808社）、公益法人等6万1,918社（同6万940社）となっている（第11表参照）。  
Among 3,401,205 corporations, domestic corporations amount to 3,394,133 (for the previous year, 3,334,508) which includes 3,263,443 (for the previous year, 3,204,216) ordinary corporations, 41,315 (for the previous year, 41,808) cooperative associations, etc., and 61,918 (for the previous year, 60,940) corporation in public interest, etc. (see Table 11).

（第11表）種類別法人数  
Table 11: Number of corporations by type

| 区 分<br>Type   | 内国法人                  |                                  |   |  |             | 人格のない<br>社団等<br>Association<br>without judicial<br>personality , etc. |
|---------------|-----------------------|----------------------------------|---|--|-------------|---|
|               | Domestic corporations | 普通法人<br>Ordinary<br>corporations | 協同組合等<br>Cooperative<br>associations , etc. | 公益法人等<br>Corporation in<br>public interest ,<br>etc. |             |   |
|               | 社<br>Number           | 社<br>Number                      | 社<br>Number                                 | 社<br>Number  | 社<br>Number |   |
| 平成30年度 FY2018 | 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      |   |
| 5 2023        | 3,394,133             | 3,263,443                        | 41,315                                      | 61,918   | 27,457      |   |

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



5 相続税

Inheritance tax

- (1) 令和5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 466,467 人、被相続人は 193,861 人である。
- また、相続税の課税価格及び納付税額は 23 兆 5,927 億円及び 3 兆 104 億円となっている（第 12 表参照）。
- The number of persons who acquired property from ancestors, whose year of death is 2023, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance is 466,467, and the number of ancestors is 193,861.
- The taxable amount and the amount of tax payment of inheritance tax are 23,592.7 billion yen and 3,010.4 billion yen respectively (see Table 12).

（第 12 表）相続人の数、課税価格、納付税額、被相続人の数

Table 12: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

| 区分<br>Type |      | 相続人の数<br>Number of heirs | 課税価格<br>Taxable amount | 納付税額<br>Amount of tax payment | 被相続人の数<br>Number of ancestors |
|------------|------|--------------------------|------------------------|-------------------------------|-------------------------------|
|            |      | 人<br>Person              | 億円<br>100 million yen  | 億円<br>100 million yen         | 人<br>Person                   |
| 平成30年分     | 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                       |
| 5          | 2023 | 466,467                  | 235,927                | 30,104                        | 193,861                       |

統計表：5－1 申告・課税状況 (2)課税状況の累年比較

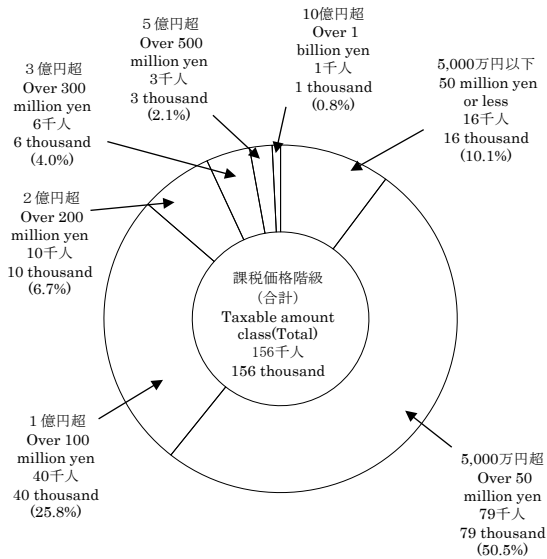
Statistical tables: 5－1 Statistics of filing returns and Statistics of Taxation (2)Yearly comparison of statistics of taxation

- (2) 令和5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 15,794 人（構成比 10.1％）、5,000 万円超の者 78,684 人（50.5％）、1 億円超の者 40,190 人（25.8％）、2 億円超の者 10,429 人（6.7％）、3 億円超の者 6,248 人（4.0％）、5 億円超の者 3,203 人（2.1％）、10 億円超の者 1,192 人（0.8％）となっている（第 13 表参照）。
- The ancestors, whose year of death is 2023 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 15,794 (10.1%); 78,684 (50.5%) for those with the taxable amount of over 50 million yen, 40,190 (25.8%) for those with the taxable amount of over 100 million yen, 10,429 (6.7 %) for those with the taxable amount of over 200 million yen, 6,248 (4.0%) for those with the taxable amount of over 300 million yen, 3,203 (2.1%) for those with the taxable amount of over 500 million yen, and 1,192 (0.8%) for those with the taxable amount of over 1 billion yen (see Table 13).

（第 13 表）課税価格階級

Table 13: Taxable amount class

| 課税価格階級<br>Taxable amount class      | 被相続人の数<br>Number of ancestors |
|-------------------------------------|-------------------------------|
|                                     | 人<br>Person                   |
| 5,000万円以下<br>50 million yen or less | 15,794                        |
| 5,000万円超<br>Over 50 million yen     | 78,684                        |
| 1 億円超<br>Over 100 million yen       | 40,190                        |
| 2 億円超<br>Over 200 million yen       | 10,429                        |
| 3 億円超<br>Over 300 million yen       | 6,248                         |
| 5 億円超<br>Over 500 million yen       | 3,203                         |
| 10億円超<br>Over 1 billion yen         | 1,192                         |
| 合計<br>Total                         | 155,740                       |



統計表：5－2 課税価格階級別 (1)人員、課税価格、税額

Statistical tables: 5－2 Breakdown of Taxable amount class (1)Number of persons, Taxable amount, and Amount of tax

6 贈与税  
Gift tax

(1) 令和5年中に贈与を受けた者は518,971人で、取得財産価額及び納付税額は2兆5,678億円及び2,839億円となっている(第14表参照)。

The number of recipients of gifts during 2023 is 518,971. The amount of values of properties acquired as gifts and the amount of tax payment are 2,567.8 billion yen and 283.9 billion yen respectively. (see Table 14).

(第14表) 贈与を受けた者数、取得財産価額、納付税額

Table 14: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

| 区分<br>Type  | 贈与を受けた者数<br>Number of recipients of gifts | 取得財産価額<br>Amount of values of properties acquired | 納付税額<br>Amount of tax payment  |
|---|---|---|--------------------------------|
| 合計分<br>Total  | 人<br>Person<br>518,971                    | 億円<br>100 million yen<br>25,678                   | 億円<br>100 million yen<br>2,839 |
| 暦年課税分<br>Calendar-Year Taxation                                       | 471,590                                   | 17,783  |                                |
| 特例贈与財産<br>Special Gift Property                                       | 248,413                                   | 11,391  |                                |
| 一般贈与財産<br>General Gift Property                                       | 224,620                                   | 6,392   |                                |
| 相続時精算課税分<br>Taxation System for Settlement at the Time of Inheritance | 49,232                                    | 7,894   |                                |

統計表：6－1 申告・課税状況 (1)申告・課税状況(合計分)

Statistical tables: 6－1 Statistics of filing returns and Statistics of Taxation (1)Statistics of filing returns and Statistics of Taxation (Total)

(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.

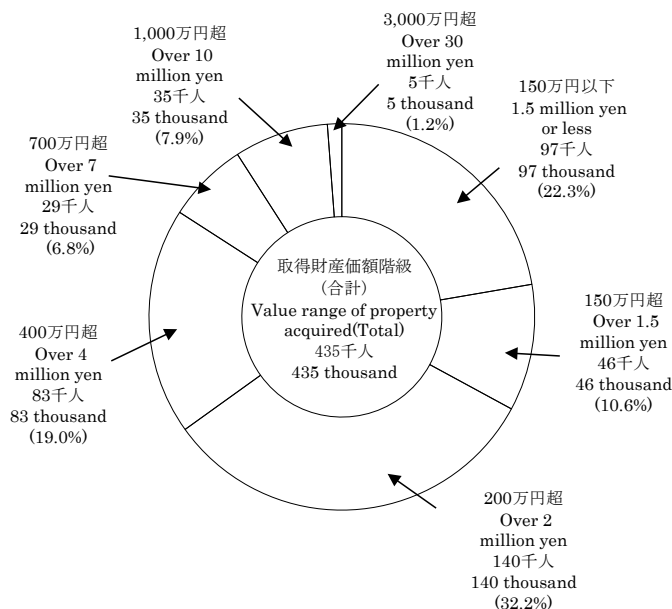
(2) 令和5年中に財産の贈与を受けた者のうち、申告義務のある者(住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。)に係る取得財産価額階級を見ると、150万円以下の者97,162人(構成比22.3%)、150万円超の者46,060人(10.6%)、200万円超の者140,241人(32.2%)、400万円超の者82,598人(19.0%)、700万円超の者29,419人(6.8%)、1,000万円超の者34,567人(7.9%)、3,000万円超の者5,226人(1.2%)となっている(第15表参照)。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2023 (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 97,162 persons (composition ratio: 22.3%), over 1.5 million yen is 46,060 persons (composition ratio: 10.6%), over 2 million yen is 140,241 persons (composition ratio: 32.2%), over 4 million yen is 82,598 persons (composition ratio: 19.0%), over 7 million yen is 29,419 persons (composition ratio: 6.8%), over 10 million yen is 34,567 persons (composition ratio: 7.9%), and over 30 million yen is 5,226 persons (composition ratio: 1.2%) (see Table 15).

(第15表) 取得財産価額階級

Table 15: Value range of property acquired

| 取得財産価額階級<br>Value range of property acquired | 人員<br>Number of taxpayers |
|--|---------------------------|
|  | 人<br>Person               |
| 150万円以下<br>1.5 million yen or less           | 97,162                    |
| 150万円超<br>Over 1.5 million yen               | 46,060                    |
| 200万円超<br>Over 2 million yen                 | 140,241                   |
| 400万円超<br>Over 4 million yen                 | 82,598                    |
| 700万円超<br>Over 7 million yen                 | 29,419                    |
| 1,000万円超<br>Over 10 million yen              | 34,567                    |
| 3,000万円超<br>Over 30 million yen              | 5,226                     |
| 合計<br>Total                                  | 435,273                   |



統計表：6－2 贈与財産価額階級別 (1)人員、取得財産価額、税額

Statistical tables: 6－2 Breakdown of Donated Property by Value Range (1)Number of persons, Value of properties acquired, Amount of tax

7 消費税

Consumption tax

令和5年度分の消費税の納税申告件数は3,953千件（前年2,863千件）、納税申告額は21兆7,397億円（前年20兆961億円）となっている。

一方、還付申告件数は287千件（前年249千件）、還付税額は7兆2,654億円（前年7兆937億円）となっている。

また、令和6年3月末現在の消費税の課税事業者届出件数は3,341千件（前年3,302千件）、課税事業者選択届出件数は151千件（前年148千件）、新設法人に該当する旨の届出件数は13千件（前年12千件）、令和5年10月より開始された適格請求書等保存方式（インボイス制度）における適格請求書発行事業者数は4,419千者となっている。（第16表参照）。

The number of tax returns of consumption tax for FY 2023 is 3,953 thousand (for the previous year, 2,863 thousand) and the amount of declared tax is 21,739.7 billion yen (for the previous year, 20,096.1 billion yen).

The number of refund returns is 287 thousand (for the previous year, 249 thousand), and the amount of refund tax is 7,265.4 billion yen (for the previous year, 7,093.7 billion yen).

As of March 31 in 2024, the number of notifications of taxable enterprises status for Consumption tax is 3,341 thousand (for the previous year, 3,302 thousand), the number of notifications of choosing taxable enterprises status for Consumption tax is 151 thousand (for the previous year, 148 thousand), and the number of notifications of being qualified for a newly established corporation is 13 thousand (for the previous year, 12 thousand) the number of business issuer of qualified invoice using the qualified invoice-based method (the invoice system) started in October 2023 is 4,419 thousand (see Table 16).

（第16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、適格請求書発行事業者数  
Table 16: Number of tax returns, Amount of declared tax, Amount of refund tax, and Number of taxable enterprises status for Consumption tax, and Number of business issuers of qualified invoice, etc.

| 区 分<br>Type   | 納 税<br>申告件数<br>Number of tax<br>returns | 納税申告額<br>Amount of<br>declared tax | 還 付<br>申告件数<br>Number of refund<br>returns | 還付税額<br>Amount of refund<br>tax | 課税事業者<br>届出件数<br>Number of<br>notifications of<br>taxable enterprises<br>status for<br>Consumption tax | 課税事業者<br>選択届出件数<br>Number of<br>notifications of<br>choosing taxable<br>enterprises status for<br>Consumption tax | 新設法人に該当す<br>る旨の届出件数<br>Number of notifications<br>of being qualified for a<br>newly established<br>corporation | 適格請求書<br>発行事業者数<br>Number of business<br>issuers of qualified<br>invoice |
|---------------|---|------------------------------------|--|---------------------------------|--|---|--|--|
|               | 千件<br>Thousand                          | 億円<br>100 million yen              | 千件<br>Thousand                             | 億円<br>100 million yen           | 千件<br>Thousand   | 千件<br>Thousand  | 千件<br>Thousand   | 千者<br>Thousand   |
| 平成30年度 FY2018 | 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   |  |
| 5 2023        | 3,953                                   | 217,397                            | 287  | 72,654                          | 3,341  | 151   | 13   | 4,419  |

統計表：7 課税状況 (1)課税状況、(2)課税事業者等届出件数、(3)適格請求書発行事業者数  
Statistical tables: 7 Statistics of taxation (1)Statistics of taxation (2)Number of notifications of taxable business enterprises(3)Number of business issuers of qualified invoice, 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5年度における酒税の税額は1兆1,162億円（前年1兆1,177億円）で、前年に比べて15億円（伸び率△0.1％）減少している。

また、販売（消費）数量は782万kL（前年783万kL）で、前年に比べて1万kL（伸び率△0.1％）減少している（第17表参照）。

The amount of liquor tax for FY 2023 is 1,116.2 billion yen, which is 1.5 billion yen less (rate of decrease: 0.1%) than the previous year (1,117.7 billion yen).

The volume of sales (consumption) is 7.82 million kL, which is 0.01 million kL less (rate of decrease: 0.1%) than the previous year (7.83 million kL) (see Table 17).

（第17表）酒税の税額、販売（消費）数量  
Table 17: Amount of liquor tax, Volume of sales (consumption)

| 区 分<br>Type   | 税 額<br>Amount of tax  | 伸 び 率<br>Growth rate | 販売数量<br>（消 費）<br>Volume of sales<br>(consumption) | 伸 び 率<br>Growth rate |
|---------------|-----------------------|----------------------|---|----------------------|
|               | 億円<br>100 million yen | %                    | kL  | %                    |
| 平成30年度 FY2018 | 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                  |
| 5 2023        | 11,162                | △ 0.1                | 7,822,041   | △ 0.1                |

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 4,317 億円から 4,385 億円（構成比 39.3%）へと 68 億円（伸び率 1.6%）、発泡酒は 786 億円から 1,626 億円（構成比 14.6%）へと 840 億円（伸び率 106.8%）、ウイスキー及びブランデーは 531 億円から 578 億円（構成比 5.2%）へと 47 億円（伸び率 8.9%）増加している。

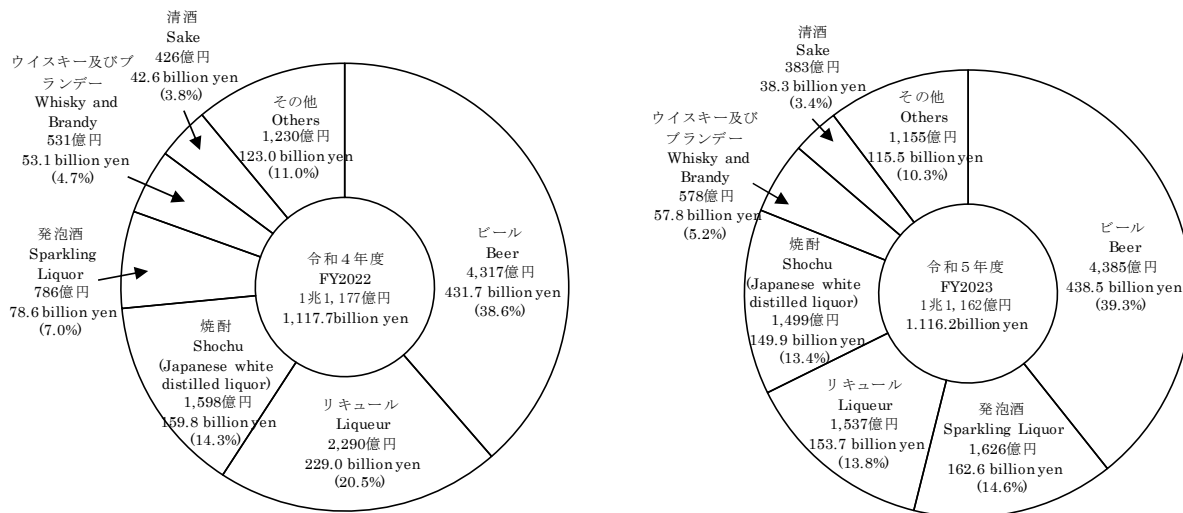
これに対し、リキュールは 2,290 億円から 1,537 億円（構成比 13.8%）へと 753 億円（伸び率△32.9%）、焼酎は 1,598 億円から 1,499 億円（構成比 13.4%）へと 99 億円（伸び率△6.2%）、清酒は 426 億円から 383 億円（構成比 3.4%）へと 43 億円（伸び率△10.1%）減少している（第 18 図参照）。

Compared to the previous year, the amount of tax revenue by item of alcoholic beverage changed as follows: Beer increased by 6.8 billion yen (rate of increase: 1.6 %) from 431.7 billion yen to 438.5 billion yen (component ratio: 39.3 %) Sparkling liquor increased by 84.0 billion yen (rate of increase: 106.8%) from 78.6 billion yen to 162.6 billion yen (component ratio: 14.6%); Whisky and Brandy increased by 4.7 billion yen (rate of increase: 8.9%) from 53.1 billion yen to 57.8 billion yen (component ratio: 5.2%).

Liqueur decreased by 75.3 billion yen (rate of decrease: 32.9%) from 229.0 billion yen to 153.7 billion yen (component ratio: 13.8%); Shochu (Japanese white distilled liquor) decreased by 9.9 billion yen (rate of decrease: 6.2%) from 159.8 billion yen to 149.9 billion yen (component ratio: 13.4%); Sake decreased by 4.3 billion yen (rate of decrease: 10.1%) from 42.6 billion yen to 38.3 billion yen (component ratio: 3.4%).(see Figure 18).

(第 18 図) 品目等別の税額

Figure 18: 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 210 万 kL から 222 万 kL（構成比 28.4%）へと 12 万 kL（伸び率 6.0%）、発泡酒は 57 万 kL から 75 万 kL（構成比 9.6%）へと 18 万 kL（伸び率 31.9%）、ウイスキー及びブランデーは 19 万 kL から 21 万 kL（構成比 2.6%）へと 2 万 kL（伸び率 9.2%）増加している。

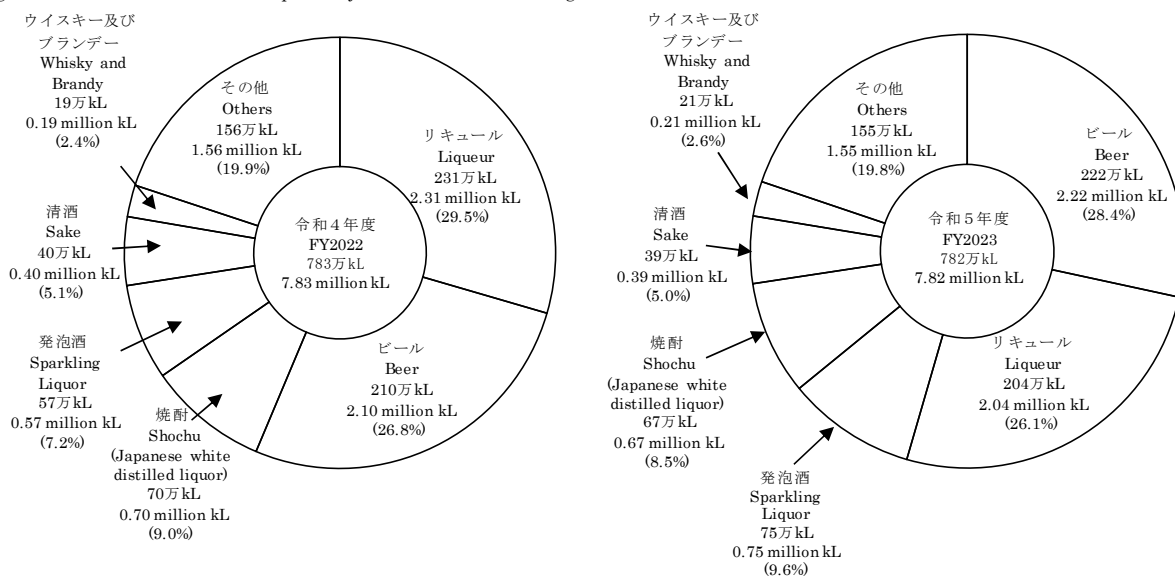
これに対し、リキュールは 231 万 kL から 204 万 kL（構成比 26.1%）へと 27 万 kL（伸び率△11.8%）、焼酎は 70 万 kL から 67 万 kL（構成比 8.5%）へと 3 万 kL（伸び率△5.0%）、清酒は 40 万 kL から 39 万 kL（構成比 5.0%）へと 1 万 kL（伸び率△2.9%）、減少している（第 19 図参照）。

Compared to the previous year, the volume of sales (consumption) by item of alcoholic beverage changed as follows: Beer increased by 0.12 million kL (rate of increase: 6.0%) from 2.10 million kL to 2.22 million kL (component ratio: 28.4 %); Sparkling Liquor increased by 0.18 million kL (rate of increase: 31.9%) from 0.57 million kL to 0.75 million kL (component ratio: 9.6 %); Whisky and Brandy increased by 0.02 million kL (rate of increased: 9.2 %) from 0.19 million kL to 0.21 million kL (component ratio: 2.6%).

Liqueur decreased by 0.27 million kL (rate of decrease: 11.8 %) from 2.31 million kL to 2.04 million kL (component ratio: 26.1 %); Shochu (Japanese white distilled liquor) decreased by 0.03 million kL (rate of decrease: 5.0 %) from 0.70 million kL to 0.67 million kL (component ratio: 8.5 %); Sake decreased by 0.01 million kL (rate of decrease: 2.9 %) from 0.40 million kL to 0.39 million kL (component ratio: 5.0 %).(see Figure 19).

(第 19 図) 品目等別の販売（消費）数量

Figure 19: 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5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、623億本(前年618億本)、税額は4,745億円(同4,709億円)で、前年に比べて課税数量で5億本(伸び率0.8%)、税額で37億円(同0.8%)増加している(第20表参照)。

Taxable quantity of tobacco tax and special tobacco surtax (figures for custom house are not included) in FY 2023 is 62.3 billion pieces, which is 0.5 billion pieces more (rate of increase: 0.8 %) than the previous year (61.8 billion pieces).

And the amount of tax is 474.5 billion yen, which is 3.7 billion yen more (0.8 %) than the previous year (470.9 billion yen) (see Table 20).

(第20表) たばこ税及びたばこ特別税の課税数量、税額  
Table 20: Taxable quantity and Amount of tax of tobacco tax and special tobacco surtax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity |        | 税 額<br>Amount of tax  |       |
|-------------|--------|--------------------------|--------|-----------------------|-------|
|             |        | 伸び率<br>Growth rate       |        | 伸び率<br>Growth rate    |       |
|             |        | 億本<br>100 million pieces | %      | 億円<br>100 million yen | %     |
| 平成30年度      | FY2018 | 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   |
| 5           | 2023   | 623                      | 0.8    | 4,745                 | 0.8   |

統計表：9 たばこ税及びたばこ特別税 (1)課税状況  
Statistical tables: 9 Tobacco tax and special tobacco surtax (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5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、41,611千kL(前年41,864千kL)、税額は2兆2,341億円(同2兆2,478億円)で、前年に比べて課税数量で254千kL(伸び率△0.6%)、税額で137億円(同△0.6%)減少している(第21表参照)。

Taxable quantity of gasoline tax and local gasoline tax (except for that of the custom house) in FY 2023 is 41,611 thousand kL (for the previous year, 41,864 thousand kL), which is 254 thousand kL less (rate of increase: -0.6 %) than the previous year. And the amount of tax is 2,234.1 billion yen, which is 13.7 billion yen less (-0.6%) than previous year (2,247.8 billion yen) (see Table 21).

(第21表) 揮発油税及び地方揮発油税の課税数量、税額  
Table 21: Taxable quantity and Amount of tax of gasoline tax and local gasoline tax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity |       | 税 額<br>Amount of tax  |       |
|-------------|--------|--------------------------|-------|-----------------------|-------|
|             |        | 伸び率<br>Growth rate       |       | 伸び率<br>Growth rate    |       |
|             |        | 千kL<br>Thousand kL       | %     | 億円<br>100 million yen | %     |
| 平成30年度      | FY2018 | 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   |
| 5           | 2023   | 41,611                   | △ 0.6 | 22,341                | △ 0.6 |

統計表：10 揮発油税及び地方揮発油税 (1)課税状況  
Statistical tables: 10 Gasoline tax and local gasoline tax (1)Statistics of taxation

11 航空機燃料税  
Aviation fuel tax

令和5年度における航空機燃料税の課税数量は4,878千kL(前年4,541千kL)、税額は542億円(同492億円)で、前年に比べて課税数量で337千kL(伸び率7.4%)、税額で49億円(同10.0%)増加している(第22表参照)。

Taxable quantity of aviation fuel tax in FY 2023 is 4,878 thousand kL, which is 337 thousand kL more (rate of increase: 7.4 %) than the previous year (4,541 thousand kL). And the amount of tax is 54.2 billion yen, which is 4.9 billion yen more (10.0 %) than the previous year (49.2 billion yen) (see Table 22).

(第22表) 航空機燃料税の課税数量、税額  
Table 22: Taxable quantity and Amount of tax of aviation fuel tax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity |        | 税 額<br>Amount of tax  |        |
|-------------|--------|--------------------------|--------|-----------------------|--------|
|             |        | 伸び率<br>Growth rate       |        | 伸び率<br>Growth rate    |        |
|             |        | 千kL<br>Thousand kL       | %      | 億円<br>100 million yen | %      |
| 平成30年度      | FY2018 | 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   |
| 5           | 2023   | 4,878                    | 7.4    | 542                   | 10.0   |

統計表：11 航空機燃料税 (1)課税状況  
Statistical tables: 11 Aviation fuel tax (1)Statistics of taxation

12 石油ガス税

Liquefied petroleum gas tax

令和5年度における石油ガス税の課税数量は514千t（前年539千t）、税額は90億円（同94億円）で、前年に比べて課税数量で25千t（伸び率△4.6%）、税額で4億円（同△4.6%）減少している（第23表参照）。

Taxable quantity of Liquefied petroleum gas tax in FY 2023 is 514 thousand tons, which is 25 thousand tons less (rate of increase: -4.6 %) than the previous year (539 thousand tons). And the amount of tax is 9.0 billion yen, which is 0.4 billion yen less (-4.6 %) than the previous year (9.4 billion yen) (see Table 23).

（第23表）石油ガス税の課税数量、税額  
Table 23: Taxable quantity and Amount of tax of liquefied petroleum gas tax

| 区 分<br>Type |        | 課税数量<br>Taxable quantity | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|--------------------------|--------------------|-----------------------|--------------------|
|             |        | 千 t<br>Thousand ton      | %                  | 億円<br>100 million yen | %                  |
| 平成30年度      | FY2018 | 877                      | △ 7.4              | 154                   | △ 7.4              |
| 令和元         | 2019   | 793                      | △ 9.6              | 139                   | △ 9.6              |
| 2           | 2020   | 550                      | △ 30.6             | 96                    | △ 30.6             |
| 3           | 2021   | 540                      | △ 1.8              | 95                    | △ 1.8              |
| 4           | 2022   | 539                      | △ 0.3              | 94                    | △ 0.3              |
| 5           | 2023   | 514                      | △ 4.6              | 90                    | △ 4.6              |

統計表：12 石油ガス税 (1)課税状況  
Statistical tables: 12 Liquefied petroleum gas tax (1)Statistics of taxation

13 石油石炭税

Petroleum and coal tax

令和5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394千kL（前年427千kL）、ガス状炭化水素分が2,822千t（同2,761千t）、石炭分が778千t（同855千t）で、前年に比べて原油分は33千kL（伸び率△7.8%）減少し、ガス状炭化水素分は61千t（同2.2%）増加し、石炭分は77千t（同△9.0%）減少している。税額は原油分が11.0億円（前年12.0億円）、ガス状炭化水素分が52.5億円（同51.4億円）、石炭分が10.7億円（同11.7億円）で、前年に比べて原油分は0.9億円（伸び率△7.8%）減少し、ガス状炭化水素分は1.1億円（同2.2%）増加し、石炭分は1.1億円（同△9.0%）減少している（第24表参照）。

The taxable quantity of petroleum and coal tax (figures for custom house not included) for FY 2023 is as follows: crude oil decreased by 33 thousand kL (rate of increase: -7.8%) from 427 thousand kL in the previous year to 394 thousand kL; gaseous hydrocarbons increased by 61 thousand tons (2.2%) from 2,761 thousand tons in the previous year to 2,822 thousand tons; coal decreased by 77 thousand tons (-9.0%) from 855 thousand tons in the previous year to 778 thousand tons. The tax amounts are as follows: crude oil decreased by 0.09 billion yen (rate of increase: -7.8%) from 1.20 billion yen in the previous year to 1.10 billion yen; gaseous hydrocarbons increased by 0.11 billion yen (2.2%) from 5.14 billion yen in the previous year to 5.25 billion yen; coal decreased by 0.11 billion yen (-9.0%) from 1.17 billion yen in the previous year to 1.07 billion yen (see Table 24).

（第24表）石油石炭税の課税数量、税額  
Table 24: Taxable quantity and Amount of tax of petroleum and coal tax

| 区 分<br>type                     |        | 課税数量<br>Taxable quantity | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|---------------------------------|--------|--------------------------|--------------------|-----------------------|--------------------|
|                                 |        | 千kL<br>Thousand kL       | %                  | 億円<br>100 million yen | %                  |
| 原油<br>crude oil                 |        |                          |                    |                       |                    |
| 平成30年度                          | FY2018 | 514                      | △ 9.6              | 14.4                  | △ 9.6              |
| 令和元                             | 2019   | 539                      | 4.8                | 15.1                  | 4.9                |
| 2                               | 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             |
| 5                               | 2023   | 394                      | △ 7.8              | 11.0                  | △ 7.8              |
| ガス状炭化水素<br>gaseous hydrocarbons |        |                          |                    |                       |                    |
| 平成30年度                          | FY2018 | 3,161                    | △ 2.7              | 58.8                  | △ 2.6              |
| 令和元                             | 2019   | 3,139                    | △ 0.7              | 58.4                  | △ 0.7              |
| 2                               | 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              |
| 5                               | 2023   | 2,822                    | 2.2                | 52.5                  | 2.2                |
| 石 炭<br>coal                     |        |                          |                    |                       |                    |
| 平成30年度                          | FY2018 | 1,570                    | △ 11.8             | 21.5                  | △ 11.8             |
| 令和元                             | 2019   | 901                      | △ 42.6             | 12.4                  | △ 42.6             |
| 2                               | 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              |
| 5                               | 2023   | 778                      | △ 9.0              | 10.7                  | △ 9.0              |

統計表：13 石油石炭税 (1)課税状況  
Statistical tables: 13 Petroleum and coal tax (1)Statistics of taxation

14 印紙税
Stamp tax

令和5年度における印紙税（現金納付分）の税額は1,210億円（前年1,254億円）、納税人員は154千人（同160千人）で、前年に比べて税額で44億円（伸び率△3.5%）、納税人員で6千人（同△3.5%）減少している（第25表参照）。
The amount of stamp tax (for the part paid in cash) in FY 2023 is 121.0 billion yen, which is 4.4 billion yen less (rate of increase: -3.5 %) than the previous year (125.4 billion yen).
The number of taxpayers decreased by 6 thousand (rate of increase: -3.5 %) from the previous year (160 thousand) to 154 thousand (see Table 25).

(第25表) 印紙税の税額、納税人員
Table 25: Amount of stamp tax and Number of taxpayers

| 区 分<br>Type |        | 税 額<br>Amount of tax  | 伸び率<br>Growth rate | 納税人員<br>Number of taxpayers | 伸び率<br>Growth rate |
|-------------|--------|-----------------------|--------------------|-----------------------------|--------------------|
|             |        | 億円<br>100 million yen | %                  | 千人<br>Thousand              | %                  |
| 平成30年度      | FY2018 | 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              |
| 5           | 2023   | 1,210                 | △ 3.5              | 154                         | △ 3.5              |

統計表：14 印紙税 (1)課税状況
Statistical tables: 14 Stamp tax (1)Statistics of taxation

15 電源開発促進税
Promotion of power-resources development tax

令和5年度における電源開発促進税の課税電力量は8,167億kWh（前年8,342億kWh）、税額は3,063億円（同3,148億円）で、前年に比べて課税電力量で174億kWh（伸び率△2.1%）、税額で85億円（同△2.7%）減少している（第26表参照）。
Taxable quantity of electricity sold of promotion of power-resources development tax in FY 2023 is 816.7 billion kWh, which is 17.4 billion kWh less (rate of increase: -2.1%) than the previous year (834.2 billion kWh).
And the amount of tax is 306.3 billion yen, which is 8.5 billion yen less (-2.7 %) than the previous year (314.8 billion yen) (see Table 26).

(第26表) 電源開発促進税の電力量、税額
Table 26: Taxable quantity of electricity sold and Amount of promotion of power-resources development tax

| 区 分<br>type |        | 販売電気の<br>電力量<br>Taxable volume of<br>electricity sold | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|---|--------------------|-----------------------|--------------------|
|             |        | 億kWh<br>100 million kWh                               | %                  | 億円<br>100 million yen | %                  |
| 平成30年度      | FY2018 | 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              |
| 5           | 2023   | 8,167   | △ 2.1              | 3,063                 | △ 2.7              |

統計表：15 電源開発促進税 (1)課税状況
Statistical tables: 15 Promotion of power-resources development tax (1)Statistics of taxation

16 国際観光旅客税
International tourist tax

令和5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39,181千人（前年12,413千人）、税額は392億円（同124億円）で、前年に比べて課税人員で26,768千人（伸び率215.6%）、税額で268億円（同215.6%）増加している（第27表参照）。
The number of taxpayers of international tourist tax (figures for custom house are not included) in FY 2023 is 39,181 thousand, which increased by 26,768 thousand (rate of increase: 215.6 %) from the previous year (12,413 thousand). And the amount of tax is 39.2 billion yen, which increased by 26.8 billion yen (215.6%) from the previous year (12.4 billion yen) (see Table 27).

(第27表) 国際観光旅客税の課税人員、税額
Table 27: Number of taxpayers and Amount of tax of international tourist tax

| 区 分<br>Type |        | 課税人員<br>Taxable Number | 伸び率<br>Growth rate | 税 額<br>Amount of tax  | 伸び率<br>Growth rate |
|-------------|--------|------------------------|--------------------|-----------------------|--------------------|
|             |        | 千人<br>Thousand         | %                  | 億円<br>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              |
| 5           | 2023   | 39,181                 | 215.6              | 392                   | 215.6              |

統計表：16 国際観光旅客税 (1)課税状況
Statistical tables: 16 International tourist tax (1)Statistics of taxation

17 国税徴収  
National tax collection

- (1) 令和5年度における国税の徴収決定済額は、87兆6,346億円(前年82兆1,491億円)で、前年に比べて5兆4,855億円(伸び率6.7%)増加している(第28表参照)。
- The amount determined for collection of national tax in FY 2023 is 87,634.6 billion yen, which is 5,485.5 billion yen more (rate of increase: 6.7%) than the previous year (82,149.1 billion yen) (see Table 28).

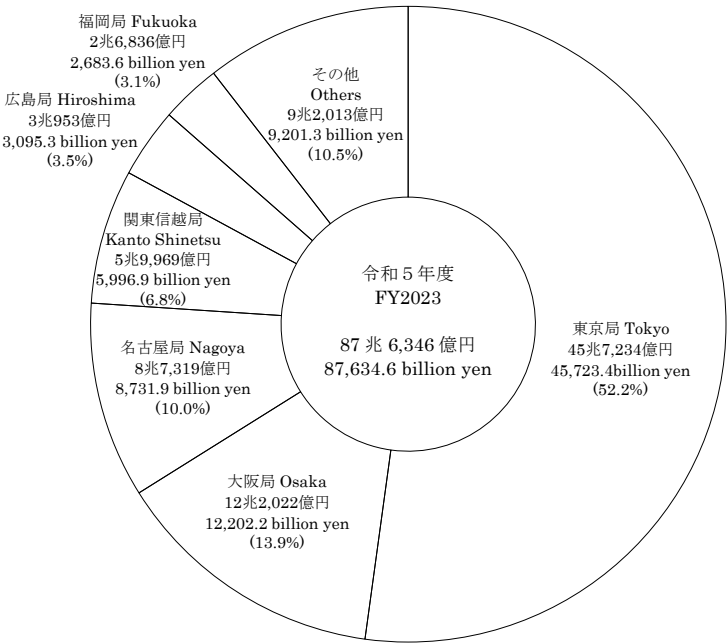
(第28表) 国税の徴収決定済額  
Table 28 : Amount determined for collection of national tax

| 区 分<br>Type   | 令和4年度<br>FY2022       | 構成比<br>Component ratio | 令和5年度<br>FY2023       | 構成比<br>Component ratio | 伸び率<br>Growth rate |
|---|-----------------------|------------------------|-----------------------|------------------------|--------------------|
|   | 億円<br>100 million yen |                        | 億円<br>100 million yen |                        |                    |
| 消費税及地方消費税<br>Consumption tax and local consumption tax                              | 287,658               | 35.0                   | 307,073               | 35.0                   | 6.7                |
| 消費税<br>Consumption tax  |                       |                        |                       |                        |                    |
| 源泉所得税及復興特別所得税<br>Withholding Income Tax and Special Income Tax for Reconstruction   | 218,037               | 26.5                   | 220,068               | 25.1                   | 0.9                |
| 源泉所得税<br>Withholding income tax   |                       |                        |                       |                        |                    |
| 法人税<br>Corporation tax  | 168,209               | 20.5                   | 188,762               | 21.5                   | 12.2               |
| 申告所得税及復興特別所得税<br>Self-assessed Income Tax and Special Income Tax for Reconstruction | 44,130                | 5.4                    | 47,632                | 5.4                    | 7.9                |
| 申告所得税<br>Self-assessment income tax   |                       |                        |                       |                        |                    |
| 相続税<br>Inheritance tax  | 31,953                | 3.9                    | 38,332                | 4.4                    | 20.0               |
| 揮発油税及地方揮発油税<br>Gasoline tax and local gasoline tax                                  | 24,228                | 2.9                    | 24,181                | 2.8                    | △ 0.2              |
| 揮発油税及地方道路税<br>Gasoline tax and local road tax                                       |                       |                        |                       |                        |                    |
| 酒税<br>Liquor tax  | 11,194                | 1.4                    | 11,207                | 1.3                    | 0.1                |
| その他<br>Others   | 36,082                | 4.4                    | 39,090                | 4.5                    | 8.3                |
| 計<br>Total  | 821,491               | 100.0                  | 876,346               | 100.0                  | 6.7                |

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 45兆7,234億円(構成比52.2%)、大阪国税局 12兆2,022億円(13.9%)、名古屋国税局 8兆7,319億円(10.0%)、関東信越国税局 5兆9,969億円(6.8%)となっている(第29図参照)。
- Breakdown of the amount determined for collection of national tax by Regional Taxation Bureaus is as follows: Tokyo, 45,723.4 billion yen (component ratio: 52.2%); Osaka, 12,202.2 billion yen (13.9 %); Nagoya, 8,731.9 billion yen (10.0 %); Kanto Shinetsu, 5,996.9 billion yen (6.8 %) (see Figure 29).

(第29図) 国税局別の徴収決定済額  
Figure 29: 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

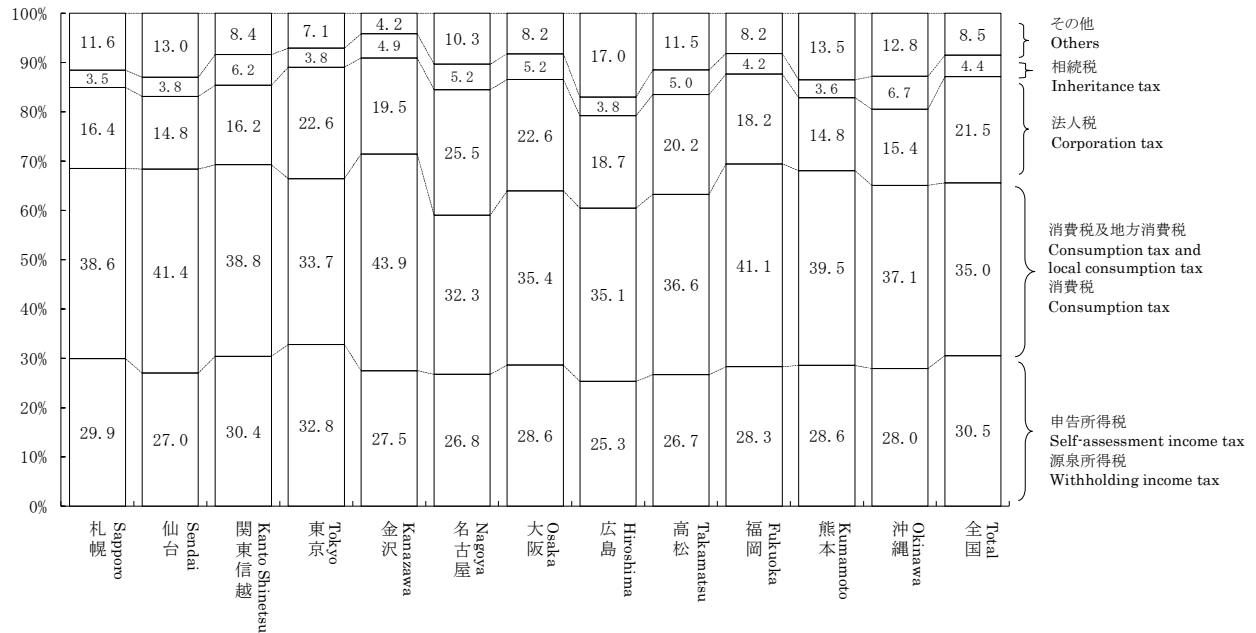


また、国税局別に主要税目の構成をみると、各国税局とも消費税、消費税及地方消費税が最も高い比率となっている（第 30 図参照）。

Breakdown of the composition of major tax types by Regional Taxation Bureaus shows that consumption tax and local consumption tax represents the highest component rate in each Regional Taxation Bureaus (see Figure 30).

（第 30 図）国税局別徴収決定済額の構成

Figure 30 : 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

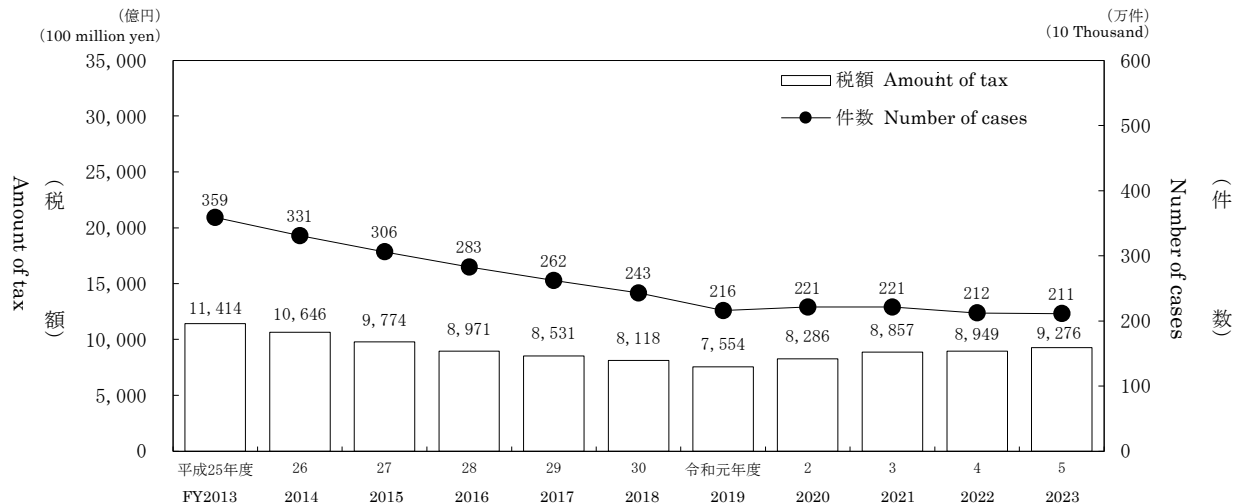
### National tax delinquency

- (1) 令和5年度末における国税の整理中の滞納の件数及び税額は、210.6万件（前年度211.8万件）9,276億円（同8,949億円）であり、前年に比べ件数は1.2万件（伸び率△0.6%）減少しており、税額は328億円（同3.7%）増加している（第31図参照）。

As of the end of FY 2023, the number of tax delinquencies in processing is 2,106 thousand (for the previous fiscal year, 2,118 thousand) and the amount of arrears is 927.6 billion yen (894.9 billion yen). Compared to the previous year, they decreased by 12 thousand (rate of increase: -0.6%), and increased by 32.8 billion yen (3.7 %) respectively (see Figure 31).

（第31図）年度末における整理中の滞納の件数、税額の推移

Figure 31 : 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：18 国税滞納(1)発生及び整理の状況

Statistical tables: 18 National Tax Delinquency (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5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3,580億円（前年度3,409億円）、申告所得税2,681億円（同2,532億円）、法人税1,233億円（同1,267億円）の順になっている（第32表参照）。

Breakdown of the amount of arrears in processing by tax type is as follows: consumption tax, 358.0 billion yen (for the previous fiscal year 340.9 billion yen); Self-assessment income tax, 268.1 billion yen (253.2 billion yen); corporate tax, 123.3 billion yen (126.7 billion yen) (see Table 32).

（第32表）税目別の年度末における整理中の滞納

Table 32: Amount of arrears in processing by tax type

| 区 分<br>Type                      | 令和4年度<br>FY2022        |                       | 令和5年度<br>FY2023        |                       |                       |
|----------------------------------|------------------------|-----------------------|------------------------|-----------------------|-----------------------|
|                                  | 件 数<br>Number of cases | 税 額<br>Tax of amount  | 件 数<br>Number of cases | 税 額<br>Tax of amount  | 税額の伸び率<br>Growth rate |
|                                  | 千件<br>Thousand         | 億円<br>100 million yen | 千件<br>Thousand         | 億円<br>100 million yen | %                     |
| 源泉所得税 Withholding income tax     | 300                    | 1,127                 | 282                    | 1,134                 | 0.6                   |
| 申告所得税 Self-assessment income tax | 825                    | 2,532                 | 808                    | 2,681                 | 5.9                   |
| 法人税 Corporation tax              | 97                     | 1,267                 | 100                    | 1,233                 | △ 2.7                 |
| 相続税 Inheritance tax              | 9                      | 527                   | 9                      | 560                   | 6.1                   |
| 消費税 Consumption tax              | 831                    | 3,409                 | 845                    | 3,580                 | 5.0                   |
| その他 Others                       | 56                     | 86                    | 62                     | 88                    | 2.6                   |
| 合 計 Grand total                  | 2,118                  | 8,949                 | 2,106                  | 9,276                 | 3.7                   |

統計表：18 国税滞納(2)税目別の発生及び整理の状況

Statistical tables : 18 National Tax Delinquency (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5年度中の再調査の請求の発生件数は2,494件(前年度1,533件)で前年度に比べて961件(伸び率62.7%)増加している。前年度から繰り越された421件を含む要処理件数2,915件のうち、処理済件数は2,278件(前年度1,371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149件(前年度63件)、割合は6.5%(前年度4.6%)となっている(第33表参照)。

The number of requests for re-examination in FY 2023 was 2,494 which was 961 more (rate of increase: 62.7%) than the previous fiscal year (1,533). Out of 2,915 cases necessary to dispose including 421 cases carried over from the previous year, 2,278 (for the previous fiscal year, 1,371) 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 149 (for the previous fiscal year, 63), which accounts for 6.5% (4.6%) of all cases (see Table 33).

(第33表) 再調査の請求の状況

Table33: Disposition of requests for re-examination

| 区 分<br>Type   | 再調査の請求件数<br>Number of the requests for re-examination |        | 伸び率<br>Growth rate | 処理済件数<br>Number of already processed | 請求認容件数<br>Number of claim accepted |                  |
|---------------|---|--------|--------------------|--------------------------------------|------------------------------------|------------------|
|               | 件<br>Case   | %      |                    | 件<br>Case                            | 件<br>Case                          | 割合<br>Percentage |
| 平成30年度 FY2018 | 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              |
| 5 2023        | 2,494   | 62.7   |                    | 2,278                                | 149                                | 6.5              |

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5年度中の審査請求の請求件数は3,917件(前年度3,034件)で前年度に比べて883件(伸び率29.1%)増加している。前年度から繰り越された2,296件を含む要処理件数6,213件のうち、処理済件数は2,873件(前年度3,159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279件(前年度225件)、割合は9.7%(前年度7.1%)となっている(第34表参照)。

The number of the requests for reconsideration in FY 2023 was 3,917, which was 883 more (rate of increase: 29.1%) than the previous year (3,034).

Out of 6,213 cases necessary to dispose including 2,296 cases carried over from the previous year, 2,873 (for the previous year, 3,159) 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 279 (for the previous year, 225), which accounts for 9.7% (7.1) of all cases (see Table 34).

(第34表) 審査請求の状況

Table34: Disposition of requests for reconsideration

| 区 分<br>Type   | 審査請求件数<br>Number of requests for reconsideration |        | 伸び率<br>Growth rate | 処理済件数<br>Number of already processed | 認容件数<br>Number of claim accepted |                  |
|---------------|--|--------|--------------------|--------------------------------------|----------------------------------|------------------|
|               | 件<br>Case  | %      |                    | 件<br>Case                            | 件<br>Case                        | 割合<br>Percentage |
| 平成30年度 FY2018 | 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              |
| 5 2023        | 3,917  | 29.1   |                    | 2,873                                | 279                              | 9.7              |

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5年度中に国側を被告とした訴訟の発生件数は189件(前年度173件)で、前年度に比べて16件(伸び率9.2%)増加している。訴訟が最終した件数は172件(前年度186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13件(前年度10件)、割合は7.6%(前年度5.4%)となっている(第35表参照)。

The number of tax litigations brought against the government (as defendant) in FY 2023 was 189 (compared to 173 in the previous year), 16 cases increase year-on-year (9.2% increase year-on-year). During the fiscal year, final court decisions were made on 172 (for the previous year, 186) cases, of which court decisions partly or fully in favor of plaintiffs were made in 13 cases (for the previous year, 10), accounting for 7.6% (5.4%) of all cases (see Table 35).

(第35表) 国側を被告とした訴訟状況

Table35: Disposition of litigation cases (government as defendant)

| 区 分<br>Type   | 訴訟提起件数<br>Number of filed litigation cases |        | 伸び率<br>Growth rate | 訴訟終結件数<br>Number of processed litigation cases | 原告勝訴件数<br>Number of decisions in favor of plaintiffs |                  |
|---------------|--|--------|--------------------|--|--|------------------|
|               | 件<br>Case                                  | %      |                    | 件<br>Case                                      | 件<br>Case  | 割合<br>Percentage |
| 平成30年度 FY2018 | 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              |
| 5 2023        | 189  | 9.2    |                    | 172  | 13   | 7.6              |

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5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83件で、そのうち有罪件数は83件（有罪率100.0%）である（第36表参照）。  
The number of first trials related to Direct National Tax Crime in FY 2023 is 83, of which the number of conviction cases is 83 (rate of conviction ruling: 100.0 %) (see Table 36).

（第36表）一審判決数及び有罪件数・率の累年比較  
Table 36: Number of first trials, Comparison of the number and rate of conviction rulings by FY

| 区 分<br>Type   | 判決件数<br>Number of first trials | 有 罪<br>Conviction ruling           |           |
|---------------|--------------------------------|------------------------------------|-----------|
|               |                                | 件 数<br>Number of conviction ruling | 率<br>Rate |
|               | 件<br>Case                      | 件<br>Case                          | %         |
| 平成30年度 FY2018 | 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     |
| 5 2023        | 83                             | 83                                 | 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5年度における間接国税犯則事件に係る通告処分件数は20件(前年度23件)である（第37表参照）。  
The number of notification procedures related to Indirect National Tax Crime in FY2023 is 20 (for the previous year, 23) (see Table 37).

（第37表）通告処分件数の累年比較  
Table 37: Comparison of the number of notification procedures by FY

| 区 分<br>Type   | 通告処分件数<br>Number of Notification procedure | 計<br>Total        |                 |                    |
|---------------|--|-------------------|-----------------|--------------------|
|               |  | 酒 税<br>Liquor tax | そ の 他<br>Others | 伸び率<br>Growth rate |
|               | 件<br>Case                                  | 件<br>Case         | 件<br>Case       | %                  |
| 平成30年度 FY2018 | 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               |
| 5 2023        | 20   | －                 | 20              | △ 13.0             |

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5年度における査察事件に係る脱税額は120億円で、前年度より8億円（伸び率△6.1%）減少し、1件あたりの脱税額は79百万円（前年度92百万円）となっている（第38表参照）。  
The amount of tax evasion involved in criminal investigation cases in FY 2023 is 12.0 billion yen, which is 0.8 billion yen less (rate of increase: -6.1 %) than the previous year. Average amount of tax evasion per case prosecuted is 79 million yen (for the previous year, 92 million yen) (see Table 38).

（第38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 38: Amount of tax evasion involved in criminal investigation cases and Amount of tax evasion per case.

| 区 分<br>Type   | 脱税額<br>Amount of tax evasion | 伸び率<br>Growth rate | 1件あたりの<br>脱税額                  |
|---------------|------------------------------|--------------------|--------------------------------|
|               |                              |                    | Amount of tax evasion per case |
|               | 億円<br>100 million yen        | %                  | 百万円<br>million yen             |
| 平成30年度 FY2018 | 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                             |
| 5 2023        | 120                          | △ 6.1              | 79                             |

資料：査察課調  
Source: Criminal Investigation Division