

JAPAN

Table II. Detailed taxes and social contribution receipts

Billion JPY

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	139 863	143 794	150 438	160 892	167 099	168 551	174 459	..
2 Total tax receipts and actual social contributions	136 764 e	140 699 e	147 578 e	158 247 e	164 485 e	166 026 e	172 072 e	..
3 Total tax receipts	80 440	82 610	87 774	95 995	100 020	99 404	103 510	..
4 Taxes on production and imports	36 326	36 028	36 911	42 294	45 576	45 189	45 545	..
5 Taxes on products	22 542	22 724	23 475	28 837	32 112	31 521	31 790	..
6 Value added type taxes	12 745	12 902	13 479	19 135	22 401	21 931	22 249	..
7 Taxes and duties on imports, excluding VAT	874	897	1 034	1 073	1 049	939	1 024	..
8 Import duties	874	897	1 034	1 073	1 049	939	1 024	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	8 923	8 925	8 961	8 628	8 663	8 651	8 517	..
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	13 784	13 304	13 436	13 457	13 464	13 669	13 755	..
30 Taxes on land, buildings or other structures	..	..	..	..	..	..	..	..
31 Taxes on the use of fixed assets	..	..	..	..	..	..	..	..
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	..	..	..	..	..	..	..	..
38 Current taxes on income and wealth	42 640	45 079	49 289	51 819	52 475	52 083	55 674	..
39 Taxes on income	36 540	38 782	42 350	44 138	44 589	43 888	47 453	..
40 Taxes on individual or household income including holding gains	..	..	..	..	..	..	..	..
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	..	..	..	..	..	..	..	..
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	6 100	6 297	6 940	7 681	7 886	8 196	8 221	..
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	1 474	1 504	1 574	1 883	1 968	2 131	2 292	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	56 325 e	58 088 e	59 803 e	62 252 e	64 465 e	66 622 e	68 562 e	..
62 Employers' actual social contributions	25 736	26 343	27 143	28 374	29 479	30 540	31 637	..
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	30 588	31 745	32 660	33 878	34 987	36 082	36 925	..
66 Compulsory	..	..	..	0	0	0	0	..
<i>of which:</i>								
67 Employees	..	..	..	..	..	..	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
70 Imputed social contributions	3 099 e	3 096 e	2 860 e	2 645 e	2 614 e	2 526 e	2 387 e	..
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	..

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Table II. Detailed taxes and social contribution receipts (cont.)

Billion JPY

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	46 514	48 467	52 659	59 443	61 211	60 291	63 953	..
2 Total tax receipts and actual social contributions	45 980 e	47 924 e	52 132 e	58 938 e	60 696 e	59 789 e	63 463 e	..
3 Total tax receipts	45 980	47 924	52 132	58 938	60 696	59 789	63 463	..
4 Taxes on production and imports	19 230	19 405	20 078	24 971	26 396	26 111	26 330	..
5 Taxes on products	17 414	17 607	18 244	23 244	24 652	24 329	24 581	..
6 Other taxes on production	1 815	1 799	1 834	1 727	1 744	1 782	1 749	..
7 Current taxes on income and wealth	25 276	27 015	30 480	32 084	32 332	31 546	34 841	..
8 Taxes on income	23 342	25 010	28 157	29 375	29 928	29 435	32 665	..
9 Other current taxes	1 934	2 005	2 323	2 709	2 403	2 112	2 176	..
10 Capital taxes	1 474	1 504	1 574	1 883	1 968	2 131	2 292	..
11 Actual social contributions	0 e	0 e	0 e	0 e	0 e	0 e	0 e	..
12 Imputed social contributions	533 e	543 e	527 e	505 e	515 e	502 e	491 e	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	37 014	37 228	37 962	39 184	41 413	41 628	41 933	..
2 Total tax receipts and actual social contributions	34 460 e	34 687 e	35 642 e	37 058 e	39 324 e	39 615 e	40 048 e	..
3 Total tax receipts	34 460	34 687	35 642	37 058	39 324	39 615	40 048	..
4 Taxes on production and imports	17 096	16 622	16 832	17 323	19 180	19 078	19 215	..
5 Taxes on products	5 127	5 118	5 231	5 593	7 460	7 192	7 209	..
6 Other taxes on production	11 969	11 505	11 602	11 730	11 721	11 886	12 006	..
7 Current taxes on income and wealth	17 363	18 064	18 810	19 735	20 144	20 537	20 833	..
8 Taxes on income	13 197	13 771	14 193	14 763	14 661	14 453	14 788	..
9 Other current taxes	4 166	4 293	4 617	4 972	5 483	6 084	6 044	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	0 e	0 e	0 e	0 e	0 e	0 e	0 e	..
12 Imputed social contributions	2 554 e	2 542 e	2 320 e	2 127 e	2 089 e	2 013 e	1 886 e	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	56 336	58 099	59 817	62 265	64 476	66 632	68 572	..
2 Total tax receipts and actual social contributions	56 325 e	58 088 e	59 803 e	62 252 e	64 465 e	66 622 e	68 562 e	..
3 Total tax receipts	0	0	0	0	0	0	0	..
4 Taxes on production and imports	0	0	0	0	0	0	0	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	0	0	0	0	0	0	0	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	56 325 e	58 088 e	59 803 e	62 252 e	64 465 e	66 622 e	68 562 e	..
12 Imputed social contributions	11 e	11 e	13 e	13 e	11 e	10 e	11 e	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/2487>.

Source: Economic and Social Research Institute (ESRI), Cabinet Office (CAO) for Government of Japan.