

# JAPAN

## Table II. Detailed taxes and social contribution receipts

Billion JPY

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	143 794	150 438	160 892	167 099	168 551	174 512	179 097	..
<b>2 Total tax receipts and actual social contributions</b>	140 699 e	147 578 e	158 247 e	164 485 e	166 026 e	172 126 e	176 704 e	..
<b>3 Total tax receipts</b>	82 610	87 774	95 995	100 020	99 404	103 510	106 116	..
<b>4 Taxes on production and imports</b>	36 028	36 911	42 294	45 576	45 189	45 545	45 930	..
<b>5 Taxes on products</b>	22 724	23 475	28 837	32 112	31 521	31 790	32 001	..
<b>6 Value added type taxes</b>	12 902	13 479	19 135	22 401	21 931	22 249	22 496	..
<b>7 Taxes and duties on imports, excluding VAT</b>	897	1 034	1 073	1 049	939	1 024	1 071	..
8 Import duties	897	1 034	1 073	1 049	939	1 024	1 071	..
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	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	8 925	8 961	8 628	8 663	8 651	8 517	8 434	..
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.	..	..	..	..	..	..	..	..
<b>29 Other taxes on production</b>	13 304	13 436	13 457	13 464	13 669	13 755	13 929	..
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.	..	..	..	..	..	..	..	..
<b>38 Current taxes on income and wealth</b>	45 079	49 289	51 819	52 475	52 083	55 674	57 852	..
<b>39 Taxes on income</b>	38 782	42 350	44 138	44 589	43 888	47 453	49 090	..
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.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	6 297	6 940	7 681	7 886	8 196	8 221	8 763	..
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.	..	..	..	..	..	..	..	..
<b>57 Capital taxes</b>	1 504	1 574	1 883	1 968	2 131	2 292	2 333	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	58 088 e	59 803 e	62 252 e	64 465 e	66 622 e	68 616 e	70 588 e	..
62 Employers' actual social contributions	26 343	27 143	28 374	29 479	30 540	31 648	32 664	..
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	31 745	32 660	33 878	34 987	36 082	36 968	37 925	..
66 Compulsory	..	..	0	0	0	0	0	..
<i>of which:</i>								
67 Employees	..	..	..	..	..	..	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
<b>70 Imputed social contributions</b>	3 096 e	2 860 e	2 645 e	2 614 e	2 526 e	2 386 e	2 393 e	..
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	0	0	0	0	0	..

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

Billion JPY

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>48 467</b>	<b>52 659</b>	<b>59 443</b>	<b>61 211</b>	<b>60 291</b>	<b>63 953</b>	<b>65 637</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>47 924 e</b>	<b>52 132 e</b>	<b>58 938 e</b>	<b>60 696 e</b>	<b>59 789 e</b>	<b>63 463 e</b>	<b>65 140 e</b>	..
3 Total tax receipts	47 924	52 132	58 938	60 696	59 789	63 463	65 140	..
4 Taxes on production and imports	19 405	20 078	24 971	26 396	26 111	26 330	26 492	..
5 Taxes on products	17 607	18 244	23 244	24 652	24 329	24 581	24 712	..
6 Other taxes on production	1 799	1 834	1 727	1 744	1 782	1 749	1 781	..
7 Current taxes on income and wealth	27 015	30 480	32 084	32 332	31 546	34 841	36 315	..
8 Taxes on income	25 010	28 157	29 375	29 928	29 435	32 665	33 888	..
9 Other current taxes	2 005	2 323	2 709	2 403	2 112	2 176	2 427	..
10 Capital taxes	1 504	1 574	1 883	1 968	2 131	2 292	2 333	..
11 Actual social contributions	0 e	0 e	0 e	0 e	0 e	0 e	0 e	..
12 Imputed social contributions	543 e	527 e	505 e	515 e	502 e	490 e	496 e	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>37 228</b>	<b>37 962</b>	<b>39 184</b>	<b>41 413</b>	<b>41 628</b>	<b>41 933</b>	<b>42 862</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>34 687 e</b>	<b>35 642 e</b>	<b>37 058 e</b>	<b>39 324 e</b>	<b>39 615 e</b>	<b>40 048 e</b>	<b>40 975 e</b>	..
3 Total tax receipts	34 687	35 642	37 058	39 324	39 615	40 048	40 975	..
4 Taxes on production and imports	16 622	16 832	17 323	19 180	19 078	19 215	19 438	..
5 Taxes on products	5 118	5 231	5 593	7 460	7 192	7 209	7 290	..
6 Other taxes on production	11 505	11 602	11 730	11 721	11 886	12 006	12 148	..
7 Current taxes on income and wealth	18 064	18 810	19 735	20 144	20 537	20 833	21 538	..
8 Taxes on income	13 771	14 193	14 763	14 661	14 453	14 788	15 202	..
9 Other current taxes	4 293	4 617	4 972	5 483	6 084	6 044	6 336	..
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	2 542 e	2 320 e	2 127 e	2 089 e	2 013 e	1 885 e	1 887 e	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>58 099</b>	<b>59 817</b>	<b>62 265</b>	<b>64 476</b>	<b>66 632</b>	<b>68 626</b>	<b>70 598</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>58 088 e</b>	<b>59 803 e</b>	<b>62 252 e</b>	<b>64 465 e</b>	<b>66 622 e</b>	<b>68 616 e</b>	<b>70 588 e</b>	..
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	58 088 e	59 803 e	62 252 e	64 465 e	66 622 e	68 616 e	70 588 e	..
12 Imputed social contributions	11 e	13 e	13 e	11 e	10 e	11 e	10 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/navo14/20210211/880ca>.

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