

JAPAN

Table II. Detailed taxes and social contribution receipts

Billion JPY

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	160 901	167 116	168 560	174 521	179 127	179 591	181 243	192 065
2 Total tax receipts and actual social contributions	158 256 e	164 501 e	166 035 e	172 135 e	176 734 e	177 239 e	179 041 e	189 809 e
3 Total tax receipts	96 004	100 037	99 413	103 520	106 120	105 193	107 479	116 195
4 Taxes on production and imports	42 303	45 587	45 198	45 554	45 939	46 468	48 947	50 988
5 Taxes on products	28 845	32 121	31 530	31 799	32 010	32 353	34 853	36 856
6 Value added type taxes	19 135	22 401	21 931	22 249	22 496	23 148	26 395	28 059
7 Taxes and duties on imports, excluding VAT	1 073	1 049	939	1 024	1 071	941	820	893
8 Import duties	1 073	1 049	939	1 024	1 071	941	820	893
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	8 637	8 671	8 660	8 526	8 443	8 264	7 639	7 904
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	13 457	13 466	13 669	13 755	13 929	14 115	14 094	14 132
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	51 819	52 482	52 083	55 674	57 848	56 425	56 217	62 437
39 Taxes on income	44 138	44 594	43 888	47 453	49 090	47 568	48 109	53 424
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	7 681	7 888	8 196	8 221	8 758	8 857	8 108	9 013
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	1 883	1 968	2 131	2 292	2 333	2 301	2 315	2 770
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	62 252 e	64 464 e	66 622 e	68 616 e	70 614 e	72 046 e	71 563 e	73 614 e
62 Employers' actual social contributions	28 389	29 494	30 554	31 660	32 671	33 479	33 245	34 312
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	33 863	34 971	36 067	36 956	37 943	38 567	38 318	39 301
66 Compulsory	0	0	0	0	0	0	0	0
<i>of which:</i>								
67 Employees	..	..	..	..	..	..	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
70 Imputed social contributions	2 645 e	2 614 e	2 526 e	2 386 e	2 393 e	2 353 e	2 202 e	2 256 e
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

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

Billion JPY

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	59 452	61 228	60 301	63 962	65 641	64 262	66 901	74 026
2 Total tax receipts and actual social contributions	58 946 e	60 714 e	59 798 e	63 472 e	65 145 e	63 766 e	66 481 e	73 538 e
3 Total tax receipts	58 946	60 714	59 798	63 472	65 145	63 766	66 481	73 538
4 Taxes on production and imports	24 980	26 407	26 121	26 339	26 502	26 847	28 753	29 938
5 Taxes on products	23 252	24 661	24 338	24 590	24 720	25 117	27 128	28 278
6 Other taxes on production	1 727	1 746	1 782	1 749	1 781	1 730	1 625	1 661
7 Current taxes on income and wealth	32 084	32 339	31 546	34 841	36 310	34 618	35 414	40 829
8 Taxes on income	29 375	29 933	29 435	32 665	33 888	32 224	33 419	38 626
9 Other current taxes	2 709	2 405	2 112	2 176	2 423	2 394	1 995	2 203
10 Capital taxes	1 883	1 968	2 131	2 292	2 333	2 301	2 315	2 770
11 Actual social contributions	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
12 Imputed social contributions	505 e	515 e	502 e	490 e	496 e	496 e	420 e	488 e
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	39 184	41 413	41 628	41 933	42 862	43 267	42 763	44 409
2 Total tax receipts and actual social contributions	37 058 e	39 324 e	39 615 e	40 048 e	40 975 e	41 427 e	40 998 e	42 658 e
3 Total tax receipts	37 058	39 324	39 615	40 048	40 975	41 427	40 998	42 658
4 Taxes on production and imports	17 323	19 180	19 078	19 215	19 438	19 620	20 194	21 050
5 Taxes on products	5 593	7 460	7 192	7 209	7 290	7 236	7 726	8 579
6 Other taxes on production	11 730	11 721	11 886	12 006	12 148	12 384	12 469	12 471
7 Current taxes on income and wealth	19 735	20 144	20 537	20 833	21 538	21 807	20 803	21 608
8 Taxes on income	14 763	14 661	14 453	14 788	15 202	15 344	14 689	14 798
9 Other current taxes	4 972	5 483	6 084	6 044	6 336	6 463	6 114	6 810
10 Capital taxes	0	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	0 e
12 Imputed social contributions	2 127 e	2 089 e	2 013 e	1 885 e	1 886 e	1 840 e	1 765 e	1 751 e
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	62 265	64 475	66 632	68 626	70 624	72 062	71 580	73 630
2 Total tax receipts and actual social contributions	62 252 e	64 464 e	66 622 e	68 616 e	70 614 e	72 046 e	71 563 e	73 614 e
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	62 252 e	64 464 e	66 622 e	68 616 e	70 614 e	72 046 e	71 563 e	73 614 e
12 Imputed social contributions	13 e	11 e	10 e	11 e	10 e	17 e	17 e	17 e
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/0cab>.

Source: Cabinet Office (CAO) for Government of Japan.