

JAPAN

Table II. Detailed taxes and social contribution receipts

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	131 373	136 134	139 863	143 794	150 438	160 892	167 111	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	75 744	78 606	80 440	82 610	87 774	95 996	100 020	..
4 Taxes on production and imports	35 411	36 057	36 326	36 028	36 911	42 294	45 576	..
5 Taxes on products	21 713	22 319	22 542	22 724	23 475	28 837	32 112	..
6 Value added type taxes	12 221	12 675	12 745	12 902	13 479	19 135	22 401	..
7 Taxes and duties on imports, excluding VAT	732	786	874	897	1 034	1 073	1 049	..
8 Import duties	732	786	874	897	1 034	1 073	1 049	..
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	..
10 Levies on imported agricultural products	0	0	0	0	0	0	0	..
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	..
12 Excise duties	0	0	0	0	0	0	0	..
13 General sales taxes	0	0	0	0	0	0	0	..
14 Taxes on specific services	0	0	0	0	0	0	0	..
15 Profits of import monopolies	0	0	0	0	0	0	0	..
16 Taxes on products, except VAT, import and export taxes	8 761	8 858	8 923	8 925	8 961	8 628	8 663	..
17 Excise duties and consumption taxes	0	0	0	0	0	0	0	..
18 Stamp taxes	0	0	0	0	0	0	0	..
19 Taxes on financial and capital transactions	0	0	0	0	0	0	0	..
20 Car registration taxes	0	0	0	0	0	0	0	..
21 Taxes on entertainment	0	0	0	0	0	0	0	..
22 Taxes on lotteries, gambling and betting	0	0	0	0	0	0	0	..
23 Taxes on insurance premiums	0	0	0	0	0	0	0	..
24 Other taxes on specific services	0	0	0	0	0	0	0	..
25 General sales or turnover taxes	0	0	0	0	0	0	0	..
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	..
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	..
28 Other taxes on products n.e.c.	0	0	0	0	0	0	0	..
29 Other taxes on production	13 698	13 738	13 784	13 304	13 436	13 457	13 464	..
30 Taxes on land, buildings or other structures	0	0	0	0	0	0	0	..
31 Taxes on the use of fixed assets	0	0	0	0	0	0	0	..
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	..
33 Taxes on international transactions	0	0	0	0	0	0	0	..
34 Business and professional licences	0	0	0	0	0	0	0	..
35 Taxes on pollution	0	0	0	0	0	0	0	..
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	..
37 Other taxes on production n.e.c.	0	0	0	0	0	0	0	..
38 Current taxes on income and wealth	38 984	41 299	42 640	45 079	49 289	51 819	52 475	..
39 Taxes on income	33 319	35 309	36 540	38 782	42 350	44 138	44 589	..
40 Taxes on individual or household income including holding gains	0	0	0	0	0	0	0	..
41 Taxes on individual or household income excl. holding gains	0	0	0	0	0	0	0	..
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	..
43 Taxes on income or profits of corporations including holding gains	0	0	0	0	0	0	0	..
44 Taxes on income or profits of corporations excl. holding gains	0	0	0	0	0	0	0	..
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	..
46 Other taxes on holding gains	0	0	0	0	0	0	0	..
47 Taxes on holding gains	0	0	0	0	0	0	0	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	..
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	..
50 Other current taxes	5 665	5 990	6 100	6 297	6 940	7 681	7 886	..
51 Current taxes on capital	0	0	0	0	0	0	0	..
52 Poll taxes	0	0	0	0	0	0	0	..
53 Expenditure taxes	0	0	0	0	0	0	0	..
54 Payments by households for licences	0	0	0	0	0	0	0	..
55 Taxes on international transactions	0	0	0	0	0	0	0	..
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	..
57 Capital taxes	1 350	1 250	1 474	1 504	1 574	1 883	1 968	..
58 Taxes on capital transfers	0	0	0	0	0	0	0	..
59 Capital levies	0	0	0	0	0	0	0	..
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	23 560	24 674	25 736	26 343	27 143	28 374	29 528	..
63 Compulsory	0	0	0	0	0	0	0	..
64 Voluntary	0	0	0	0	0	0	0	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	0	0	0	0	0	0	0	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

JAPAN

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

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	41 508	44 535	46 514	48 467	52 659	59 443	61 210	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	40 966	44 080	45 980	47 924	52 132	58 938	60 696	..
4 Taxes on production and imports	18 833	19 024	19 230	19 405	20 078	24 971	26 396	..
5 Taxes on products	16 900	17 214	17 414	17 607	18 244	23 244	24 652	..
6 Other taxes on production	1 933	1 810	1 815	1 799	1 834	1 727	1 744	..
7 Current taxes on income and wealth	20 783	23 806	25 276	27 015	30 480	32 084	32 332	..
8 Taxes on income	19 633	22 009	23 342	25 010	28 157	29 375	29 928	..
9 Other current taxes	1 150	1 797	1 934	2 005	2 323	2 709	2 403	..
10 Capital taxes	1 350	1 250	1 474	1 504	1 574	1 883	1 968	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
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	37 506	37 128	37 014	37 228	37 962	39 184	41 413	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	34 778	34 526	34 460	34 687	35 642	37 058	39 324	..
4 Taxes on production and imports	16 578	17 033	17 096	16 622	16 832	17 323	19 180	..
5 Taxes on products	4 813	5 105	5 127	5 118	5 231	5 593	7 460	..
6 Other taxes on production	11 765	11 928	11 969	11 505	11 602	11 730	11 721	..
7 Current taxes on income and wealth	18 200	17 493	17 363	18 064	18 810	19 735	20 144	..
8 Taxes on income	13 686	13 300	13 197	13 771	14 193	14 763	14 661	..
9 Other current taxes	4 514	4 193	4 166	4 293	4 617	4 972	5 483	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
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	52 360	54 471	56 336	58 099	59 817	62 265	64 488	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
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/navo14/20180213/a698a>.

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