

# JAPAN

## Table II. Detailed taxes and social contribution receipts

Billion JPY

	2006	2007	2008	2009	2010	2011	2012	2013
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>147 606</b>	<b>151 065</b>	<b>143 729</b>	<b>131 389</b>	<b>136 134</b>	<b>139 862</b>	<b>143 743</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>144 570</b>	<b>147 569</b>	<b>140 368</b>	<b>128 086</b>	<b>133 064</b>	<b>136 761</b>	<b>140 644</b>	..
<b>3 Total tax receipts</b>	<b>92 192</b>	<b>94 248</b>	<b>86 141</b>	<b>75 744</b>	<b>78 608</b>	<b>80 440</b>	<b>82 610</b>	..
<b>4 Taxes on production and imports</b>	<b>43 259</b>	<b>43 208</b>	<b>41 561</b>	<b>38 834</b>	<b>39 881</b>	<b>40 273</b>	<b>40 196</b>	..
<b>5 Taxes on products</b>	<b>23 962</b>	<b>23 526</b>	<b>22 343</b>	<b>21 713</b>	<b>22 319</b>	<b>22 542</b>	<b>22 724</b>	..
<b>6 Value added type taxes</b>	<b>13 092</b>	<b>12 841</b>	<b>12 443</b>	<b>12 221</b>	<b>12 675</b>	<b>12 745</b>	<b>12 902</b>	..
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>947</b>	<b>941</b>	<b>883</b>	<b>732</b>	<b>786</b>	<b>874</b>	<b>897</b>	..
8 Import duties	..	..	..	..	..	..	..	..
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>	<b>9 923</b>	<b>9 744</b>	<b>9 017</b>	<b>8 761</b>	<b>8 858</b>	<b>8 923</b>	<b>8 925</b>	..
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>	<b>19 297</b>	<b>19 681</b>	<b>19 218</b>	<b>17 121</b>	<b>17 562</b>	<b>17 731</b>	<b>17 472</b>	..
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>	<b>47 415</b>	<b>49 538</b>	<b>43 125</b>	<b>35 561</b>	<b>37 476</b>	<b>38 693</b>	<b>40 910</b>	..
<b>39 Taxes on income</b>	<b>44 923</b>	<b>47 042</b>	<b>40 690</b>	<b>33 319</b>	<b>35 309</b>	<b>36 540</b>	<b>38 782</b>	..
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>	<b>2 491</b>	<b>2 495</b>	<b>2 435</b>	<b>2 242</b>	<b>2 167</b>	<b>2 153</b>	<b>2 129</b>	..
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>	<b>1 519</b>	<b>1 503</b>	<b>1 455</b>	<b>1 350</b>	<b>1 250</b>	<b>1 474</b>	<b>1 504</b>	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>52 378</b>	<b>53 321</b>	<b>54 227</b>	<b>52 342</b>	<b>54 456</b>	<b>56 321</b>	<b>58 034</b>	..
62 Employers' actual social contributions	23 760	24 240	24 663	23 575	24 672	25 735	26 286	..
63 Compulsory	23 760	24 240	24 663	23 575	24 672	25 735	26 286	..
64 Voluntary	0	0	0	0	0	0	0	..
65 Employees' actual social contributions	28 617	29 080	29 564	28 766	29 784	30 586	31 748	..
66 Compulsory	28 617	29 080	29 564	28 766	29 784	30 586	31 748	..
67 Voluntary	0	0	0	0	0	0	0	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>3 036</b>	<b>3 497</b>	<b>3 361</b>	<b>3 303</b>	<b>3 070</b>	<b>3 101</b>	<b>3 099</b>	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

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

Billion JPY

	2006	2007	2008	2009	2010	2011	2012	2013
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>55 995</b>	<b>54 367</b>	<b>47 096</b>	<b>41 509</b>	<b>44 538</b>	<b>46 516</b>	<b>48 469</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>55 390</b>	<b>53 733</b>	<b>46 508</b>	<b>40 966</b>	<b>44 080</b>	<b>45 980</b>	<b>47 924</b>	..
3 Total tax receipts	55 390	53 733	46 508	40 966	44 080	45 980	47 924	..
4 Taxes on production and imports	20 595	20 241	19 261	19 507	20 444	20 786	21 075	..
5 Taxes on products	18 395	18 065	17 230	16 900	17 214	17 414	17 607	..
6 Other taxes on production	2 201	2 176	2 030	2 607	3 230	3 371	3 469	..
7 Current taxes on income and wealth	33 276	31 990	25 793	20 109	22 386	23 720	25 345	..
8 Taxes on income	32 724	31 435	25 255	19 633	22 009	23 342	25 010	..
9 Other current taxes	551	555	538	476	377	378	335	..
10 Capital taxes	1 519	1 503	1 455	1 350	1 250	1 474	1 504	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	606	634	588	544	458	535	546	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>39 213</b>	<b>43 353</b>	<b>42 382</b>	<b>37 506</b>	<b>37 130</b>	<b>37 014</b>	<b>37 228</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>36 803</b>	<b>40 515</b>	<b>39 633</b>	<b>34 779</b>	<b>34 528</b>	<b>34 460</b>	<b>34 687</b>	..
3 Total tax receipts	36 803	40 515	39 633	34 779	34 528	34 460	34 687	..
4 Taxes on production and imports	22 664	22 967	22 301	19 327	19 437	19 487	19 121	..
5 Taxes on products	5 568	5 461	5 113	4 813	5 105	5 127	5 118	..
6 Other taxes on production	17 096	17 505	17 188	14 513	14 332	14 360	14 004	..
7 Current taxes on income and wealth	14 139	17 548	17 332	15 452	15 091	14 973	15 565	..
8 Taxes on income	12 199	15 607	15 435	13 686	13 300	13 197	13 771	..
9 Other current taxes	1 940	1 941	1 897	1 766	1 791	1 775	1 794	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 410	2 838	2 749	2 727	2 602	2 554	2 542	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>52 398</b>	<b>53 345</b>	<b>54 251</b>	<b>52 374</b>	<b>54 467</b>	<b>56 332</b>	<b>58 045</b>	..
<b>2 Total tax receipts and actual social contributions</b>	<b>52 378</b>	<b>53 321</b>	<b>54 227</b>	<b>52 342</b>	<b>54 456</b>	<b>56 321</b>	<b>58 034</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	52 378	53 321	54 227	52 342	54 456	56 321	58 034	..
12 Imputed social contributions	20	25	24	32	11	11	11	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20150626/9c1b>.