

## I. Summary of general government aggregates and balances

Billion JPY

	1993	1994	1995	1996	1997	1998
1 Value added, gross	36 918	38 117	39 579	40 899	42 064	43 130
2 Saving, net	16 994	9 761	4 557	4 495	4 614	-3 801
3 Net lending (+) / Net borrowing (-)	-11 512	-18 401	-23 424	-25 842	-19 762	-55 380
4 Total revenue	154 265	152 117	154 321	159 076	162 874	157 488
<i>of which</i>						
5 Total tax receipts	93 512	88 628	90 413	92 496	93 572	88 730
6 Actual social contributions	39 734	41 305	44 639	46 030	47 698	47 747
7 Total expenditure	165 778	170 518	177 745	184 918	182 636	212 868
<i>of which</i>						
8 Interest	16 633	16 584	17 177	17 554	17 705	17 688
9 Compensation of employees	29 126	29 733	30 579	31 291	31 884	32 307
10 Social benefits and social transfers in kind	56 877	60 007	64 160	67 113	69 161	71 323
11 Gross fixed capital formation	30 097	30 663	30 229	32 329	28 696	28 251
12 Total liabilities (consolidated)	-	-	-	-	-	-
13 Financial net worth	-	-	-	-	-	-
14 Deficit / Surplus (Maastricht)	-	-	-	-	-	-
15 Maastricht Debt	-	-	-	-	-	-
16 Gross domestic product	484 234	490 005	496 922	509 984	520 939	514 595

## II. General government account (SNA 1993, simplified presentation)

Billion JPY

## II.1 General government

	1993	1994	1995	1996	1997	1998
<b>Production Account</b>						
1 Output	50 924	52 667	54 958	56 647	58 028	59 681
2 Market output and output for own final use	-	-	-	-	-	-
3 Non-market output	50 924	52 667	54 958	56 647	58 028	59 681
4 Payments for non-market output	4 102	4 243	4 452	4 613	4 722	4 771
5 Non-market output, other	46 822	48 424	50 505	52 034	53 306	54 910
6 Market output, output for own final use and payments for non-market output	4 102	4 243	4 452	4 613	4 722	4 771
7 Intermediate consumption	14 007	14 550	15 378	15 748	15 964	16 551
8 Value added, gross	36 918	38 117	39 579	40 899	42 064	43 130
9 Consumption of fixed capital	7 742	8 333	8 945	9 551	10 123	10 759
10 Value added, net	29 175	29 784	30 635	31 348	31 941	32 371
<b>Generation of income account</b>						
11 Compensation of employees, payable	29 126	29 733	30 579	31 291	31 884	32 307
12 Other taxes on production, payable	50	51	55	57	57	65
13 Other subsidies on production, receivable	-	-	-	-	-	-
14 Operating surplus, net	-	-	-	-	-	-
<b>Allocation of primary income account</b>						
15 Taxes on production and imports, receivable	36 457	37 251	38 567	40 252	40 699	42 958
16 Subsidies, payable	4 039	4 060	4 221	4 215	4 283	3 542
17 Property income, receivable	11 546	11 376	11 464	11 525	11 628	11 071
18 Property income, payable	16 864	16 844	17 445	17 826	17 986	17 980
19 Interest, payable	16 633	16 584	17 177	17 554	17 705	17 688
20 Other property income, payable	230	260	268	271	261	293
21 Balance of primary incomes, net	27 190	27 723	28 364	29 737	30 058	32 587
<b>Secondary distribution of income account</b>						
22 Current taxes on income and wealth, receivable	54 761	50 363	48 243	49 526	50 739	43 537
23 Social contributions, receivable	41 618	43 096	45 980	47 766	49 820	49 974
24 Actual social contributions	39 470	40 893	43 766	45 527	47 539	47 766
25 Imputed social contributions	2 149	2 203	2 214	2 239	2 280	2 207
26 Other current transfers, receivable	1 430	1 456	1 467	1 457	1 430	1 525
27 Current taxes on income and wealth, payable	-	-	-	-	-	-
28 Social benefits other than social transfers in kind, payable	36 685	38 922	41 876	43 656	45 373	47 651
29 Social transfers in kind (via market producers), payable	20 192	21 085	22 284	23 458	23 788	23 672
30 Social benefits and transfers in kind (via market producers), payable	56 877	60 007	64 160	67 113	69 161	71 323
31 Other current transfers, payable	4 216	4 445	4 831	4 843	4 966	5 111
32 Disposable income, net	84 008	79 271	77 346	79 987	81 708	74 781

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## II. General government account (SNA 1993, simplified presentation) (cont.)

Billion JPY

### II.1 General government (cont.)

	1993	1994	1995	1996	1997	1998
<b>Use of disposable income account</b>						
33 Final consumption expenditure	67 014	69 510	72 789	75 491	77 094	78 582
34 Individual consumption expenditure	37 395	38 722	40 601	42 430	43 298	43 625
35 Collective consumption expenditure	29 619	30 788	32 188	33 061	33 796	34 957
36 Adjustment for net equity of households in pension funds	-	-	-	-	-	-
37 Saving, gross	24 737	18 094	13 502	14 046	14 737	6 958
38 Saving, net	16 994	9 761	4 557	4 495	4 614	-3 801
<b>Capital account</b>						
39 Consumption of fixed capital	7 742	8 333	8 945	9 551	10 123	10 759
40 Capital transfers, receivable	4 351	4 333	4 149	3 937	3 836	3 653
41 Capital taxes	2 845	2 861	2 650	2 468	2 386	2 131
42 Other capital transfers and investment grants, receivable	1 506	1 472	1 499	1 469	1 451	1 521
43 Capital transfers, payable	4 289	4 447	4 877	5 048	4 959	32 958
44 Gross capital formation and acquisitions of non-produced assets	36 311	36 981	36 197	37 977	33 376	33 032
45 Gross capital formation	29 981	30 696	30 348	32 380	28 762	28 274
46 Gross fixed capital formation	30 097	30 663	30 229	32 329	28 696	28 251
47 Changes in inventories and acquisitions less disposals of valuables	-116	33	119	51	66	23
48 Acquisitions less disposals of non-produced non-financial assets	6 330	5 685	5 850	5 598	4 614	4 757
49 Net lending (+) / Net borrowing (-)	-11 512	-18 401	-23 424	-25 842	-19 762	-55 380
50 Total expenditure	165 778	170 518	177 745	184 918	182 636	212 868
51 Total revenue	154 265	152 117	154 321	159 076	162 874	157 488
<b>Financial Account</b>						
52 Net financial transactions	-10 891	-16 479	-21 324	-23 135	-18 417	-56 109
53 Net acquisition of financial assets	16 429	15 190	24 597	15 786	17 269	-4 579
54 Monetary gold and special drawing rights	-	-	-	-	-	-
55 Currency and deposits	11 699	2 668	8 806	8 338	8 757	1 030
56 Securities other than shares	-1 595	7 482	534	1 313	452	-1 630
57 Loans	-290	-762	651	635	3 958	-8 625
58 Shares and other equity	4 970	3 465	4 978	3 159	3 158	4 979
59 Insurance technical reserves	-	-	-	-	-	-
60 Other accounts receivable	1 646	2 336	9 627	2 341	944	-333
61 Net incurrence of liabilities	27 320	31 669	45 920	38 921	35 686	51 531
62 Currency and deposits	-	-	-	-	-	-
63 Securities other than shares	17 874	19 664	30 754	24 589	27 674	37 204
64 Loans	9 781	11 124	13 396	11 969	7 147	13 927
65 Insurance technical reserves	-	-	-	-	-	-
66 Other accounts payable	-1 277	144	843	1 527	191	-592
<b>Financial balance sheet</b>						
67 Financial net worth	-76 469	-96 434	-116 923	-149 650	-190 587	-243 767
68 Financial assets	310 481	324 102	354 194	372 102	390 527	382 838
69 Monetary gold and special drawing rights	-	-	-	-	-	-
70 Currency and deposits	166 517	169 185	177 992	186 330	195 087	196 116
71 Securities other than shares	26 708	34 745	35 497	37 334	38 078	36 009
72 Loans	30 919	30 157	30 808	31 444	35 402	26 777
73 Shares and other equity	48 465	50 568	57 491	58 949	61 303	66 195
74 Insurance technical reserves	-	-	-	-	-	-
75 Other accounts receivable	37 873	39 446	52 406	58 045	60 658	57 741
76 Liabilities	386 950	420 536	471 117	521 752	581 114	626 605
77 Currency and deposits	-	-	-	-	-	-
78 Securities other than shares	250 923	272 575	308 001	344 436	395 744	426 916
79 Loans	104 372	115 495	128 891	140 860	148 007	161 934
80 Insurance technical reserves	-	-	-	-	-	-
81 Other accounts payable	19 789	19 862	20 693	22 088	22 321	21 722

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## II. General government account (SNA 1993, simplified presentation) (cont.)

Billion JPY

### II.2 Central government

	1993	1994	1995	1996	1997	1998
<b>Production Account</b>						
1 Output	..	..	..	..	..	..
2 Intermediate consumption	..	..	..	..	..	..
3 Value added, gross	..	..	..	..	..	..
4 Value added, net	..	..	..	..	..	..
<b>Generation of income account</b>						
5 Compensation of employees, payable	..	..	..	..	..	..
6 Operating surplus, net	..	..	..	..	..	..
<b>Allocation of primary income account</b>						
7 Taxes on production and imports, receivable	18 147	18 581	19 028	19 367	20 533	20 828
8 Subsidies, payable	2 281	2 256	2 447	2 382	2 247	2 141
9 Interest, payable	11 502	11 692	11 575	11 653	11 494	11 609
10 Balance of primary incomes, net	5 577	5 901	6 529	7 053	8 686	8 979
<b>Secondary distribution of income account</b>						
11 Current taxes on income and wealth, receivable	38 235	34 285	34 447	35 076	33 949	30 401
12 Social contributions, receivable	490	481	499	484	495	484
13 Actual social contributions	-	-	-	-	-	-
14 Imputed social contributions	490	481	499	484	495	484
15 Other current transfers, receivable	409	420	418	437	461	488
16 Social benefits other than social transfers in kind, payable	2 400	2 362	2 338	2 262	2 253	2 186
17 Social transfers in kind (via market producers), payable	-	-	-	-	-	-
18 Other current transfers, payable	36 414	37 093	38 813	40 247	40 147	41 816
19 Disposable income, net	6 897	1 632	743	541	1 191	-3 650
<b>Use of disposable income account</b>						
20 Final consumption expenditure	10 549	10 568	11 243	11 459	11 792	12 508
21 Individual consumption expenditure	1 677	1 669	1 790	1 835	1 834	1 969
22 Collective consumption expenditure	8 872	8 899	9 453	9 623	9 958	10 539
23 Saving, gross	-3 520	-7 801	-9 148	-9 522	-9 153	-14 401
24 Saving, net	-4 652	-8 935	-10 501	-10 918	-10 801	-16 158
<b>Capital account</b>						
25 Capital transfers, receivable	4 517	3 945	4 376	3 858	3 839	4 030
26 Capital transfers, payable	12 586	12 091	11 356	11 621	9 964	39 002
27 Gross capital formation	4 828	4 491	5 124	4 745	4 585	5 178
28 Acquisitions less disposals of non-produced non-financial assets	678	549	678	609	296	584
29 Net lending (+) / Net borrowing (-)	-17 094	-20 987	-21 930	-22 638	-20 158	-55 135
30 Total expenditure	..	..	..	..	..	..
31 Total revenue	..	..	..	..	..	..
<b>Financial Account</b>						
32 Net financial transactions	-14 009	-17 453	-14 956	-22 570	-15 796	-52 326
33 Net acquisition of financial assets	930	1 690	14 989	2 921	8 838	-12 861
34 Currency and deposits	3 335	-3 892	5 328	-1 891	3 568	-2 961
35 Securities other than shares	-3 524	4 306	-676	1 645	55	-1 967
36 Loans	-928	-961	-7	196	3 247	-8 196
37 Shares and other equity	1 500	1 015	1 834	1 224	1 250	2 235
38 Net incurrence of liabilities	14 939	19 143	29 944	26 492	24 635	39 465
39 Currency and deposits	-	-	-	-	-	-
40 Securities other than shares	13 983	14 993	24 429	20 594	22 757	32 820
41 Loans	2 115	3 876	4 460	3 018	1 091	6 842
<b>Financial balance sheet</b>						
42 Financial net worth	-193 624	-213 274	-229 040	-258 025	-294 946	-344 674
43 Financial assets	77 091	78 073	96 304	102 518	113 055	97 623
44 Currency and deposits	14 360	10 468	15 796	13 905	17 472	14 512
45 Securities other than shares	1 995	6 356	5 591	7 230	7 314	5 360
46 Loans	14 135	13 174	13 167	13 363	16 609	8 413
47 Shares and other equity	17 959	18 974	20 808	22 031	23 281	25 516
48 Liabilities	270 715	291 346	325 345	360 543	408 001	442 298
49 Currency and deposits	-	-	-	-	-	-
50 Securities other than shares	226 955	243 506	272 002	302 435	347 972	375 631
51 Loans	21 470	25 347	29 806	32 824	33 915	40 757

II. General government account (SNA 1993, simplified presentation) (cont.)

Billion JPY

II.4 Local government

	1993	1994	1995	1996	1997	1998
<b>Production Account</b>						
1 Output	..	..	..	..	..	..
2 Intermediate consumption	..	..	..	..	..	..
3 Value added, gross	..	..	..	..	..	..
4 Value added, net	..	..	..	..	..	..
<b>Generation of income account</b>						
5 Compensation of employees, payable	..	..	..	..	..	..
6 Operating surplus, net	..	..	..	..	..	..
<b>Allocation of primary income account</b>						
7 Taxes on production and imports, receivable	18 633	19 045	19 825	21 184	21 570	22 697
8 Subsidies, payable	1 741	1 802	1 871	1 998	2 022	1 936
9 Interest, payable	4 298	4 652	4 976	5 274	5 421	5 403
10 Balance of primary incomes, net	14 041	13 807	13 907	14 772	14 909	16 031
<b>Secondary distribution of income account</b>						
11 Current taxes on income and wealth, receivable	15 559	14 047	14 422	14 449	15 107	12 889
12 Social contributions, receivable	1 625	1 727	1 689	1 744	1 782	1 680
13 Actual social contributions	-	-	-	-	-	-
14 Imputed social contributions	1 625	1 727	1 689	1 744	1 782	1 680
15 Other current transfers, receivable	24 950	25 317	26 375	27 515	27 198	28 558
16 Social benefits other than social transfers in kind, payable	5 648	6 013	6 129	6 413	6 728	6 937
17 Social transfers in kind (via market producers), payable	-	-	-	-	-	-
18 Other current transfers, payable	5 199	5 475	5 822	6 158	6 358	6 586
19 Disposable income, net	45 329	43 410	44 442	45 908	45 909	45 635
<b>Use of disposable income account</b>						
20 Final consumption expenditure	35 951	37 403	38 642	39 819	41 017	41 691
21 Individual consumption expenditure	15 108	15 627	16 040	16 701	17 204	17 424
22 Collective consumption expenditure	20 844	21 776	22 603	23 118	23 813	24 268
23 Saving, gross	16 116	13 342	13 534	14 381	13 695	13 096
24 Saving, net	9 377	6 007	5 900	6 089	4 893	3 944
<b>Capital account</b>						
25 Capital transfers, receivable	12 554	12 116	11 229	10 655	9 978	10 800
26 Capital transfers, payable	4 471	4 163	4 968	4 810	4 738	5 217
27 Gross capital formation	25 390	25 251	26 553	25 756	23 907	24 071
28 Acquisitions less disposals of non-produced non-financial assets	5 664	4 831	5 328	4 713	4 094	4 293
29 Net lending (+) / Net borrowing (-)	-6 855	-8 787	-12 086	-10 244	-9 066	-9 684
30 Total expenditure	..	..	..	..	..	..
31 Total revenue	..	..	..	..	..	..
<b>Financial Account</b>						
32 Net financial transactions	-8 039	-8 179	-12 634	-11 567	-12 306	-10 093
33 Net acquisition of financial assets	1 582	2 161	2 161	1 228	-2 231	741
34 Currency and deposits	-523	-476	-1 063	-844	-3 162	-1 254
35 Securities other than shares	160	-100	-77	-126	-477	-204
36 Loans	602	324	972	667	160	-103
37 Shares and other equity	1 359	2 593	2 478	1 418	1 315	2 080
38 Net incurrence of liabilities	9 621	10 340	14 795	12 795	10 076	10 833
39 Currency and deposits	-	-	-	-	-	-
40 Securities other than shares	3 891	4 671	6 325	3 995	4 917	4 384
41 Loans	5 233	5 296	7 995	8 333	5 057	6 085
<b>Financial balance sheet</b>						
42 Financial net worth	-42 049	-50 828	-63 905	-77 685	-90 861	-100 110
43 Financial assets	56 072	58 062	60 387	61 409	59 162	59 874
44 Currency and deposits	27 640	27 164	26 101	25 258	22 095	20 841
45 Securities other than shares	1 217	1 119	1 045	917	442	230
46 Loans	8 505	8 829	9 801	10 468	10 628	10 525
47 Shares and other equity	17 424	19 844	22 482	23 696	24 993	27 052
48 Liabilities	98 121	108 891	124 292	139 094	150 023	159 985
49 Currency and deposits	-	-	-	-	-	-
50 Securities other than shares	23 968	29 068	35 999	42 001	47 772	51 285
51 Loans	68 625	73 922	81 916	90 249	95 306	101 391

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## II. General government account (SNA 1993, simplified presentation) (cont.)

Billion JPY

### II.5 Social security funds

	1993	1994	1995	1996	1997	1998
<b>Production Account</b>						
1 Output	..	..	..	..	..	..
2 Intermediate consumption	..	..	..	..	..	..
3 Value added, gross	..	..	..	..	..	..
4 Value added, net	..	..	..	..	..	..
<b>Generation of income account</b>						
5 Compensation of employees, payable	..	..	..	..	..	..
6 Operating surplus, net	..	..	..	..	..	..
<b>Allocation of primary income account</b>						
7 Taxes on production and imports, receivable	-	-	-	-	-	-
8 Subsidies, payable	-	-	-	-	-	-
9 Interest, payable	670	435	801	810	804	734
10 Balance of primary incomes, net	7 879	8 171	7 986	7 883	7 882	7 261
<b>Secondary distribution of income account</b>						
11 Current taxes on income and wealth, receivable	-	-	-	-	-	-
12 Social contributions, receivable	39 753	41 325	44 659	46 049	47 718	47 765
13 Actual social contributions	39 734	41 305	44 639	46 030	47 698	47 747
14 Imputed social contributions	19	20	20	19	20	19
15 Other current transfers, receivable	14 641	15 092	15 831	16 337	16 556	16 645
16 Social benefits other than social transfers in kind, payable	29 020	31 147	33 783	35 243	36 715	38 888
17 Social transfers in kind (via market producers), payable	20 757	21 921	22 949	24 255	24 150	24 528
18 Other current transfers, payable	1 247	1 323	1 424	1 333	1 312	1 248
19 Disposable income, net	32 007	32 117	33 268	33 693	34 129	31 536
<b>Use of disposable income account</b>						
20 Final consumption expenditure	21 165	22 349	23 413	24 750	24 649	25 016
21 Individual consumption expenditure	20 814	22 001	23 057	24 384	24 269	24 625
22 Collective consumption expenditure	351	349	356	366	380	391
23 Saving, gross	10 854	9 781	9 869	8 956	9 495	6 536
24 Saving, net	10 842	9 768	9 856	8 943	9 480	6 519
<b>Capital account</b>						
25 Capital transfers, receivable	3	3	3	3	3	2
26 Capital transfers, payable	67	121	105	108	130	101
27 Gross capital formation	178	156	163	173	200	151
28 Acquisitions less disposals of non-produced non-financial assets	57	43	60	37	21	9
29 Net lending (+) / Net borrowing (-)	10 555	9 464	9 544	8 641	9 147	6 276
30 Total expenditure	..	..	..	..	..	..
31 Total revenue	..	..	..	..	..	..
<b>Financial Account</b>						
32 Net financial transactions	11 158	9 153	6 266	11 002	9 686	6 309
33 Net acquisition of financial assets	13 918	11 339	7 447	11 637	10 661	7 542
34 Currency and deposits	8 886	7 036	4 541	11 073	8 351	5 245
35 Securities other than shares	1 769	3 276	1 286	-206	874	541
36 Loans	36	-125	-313	-228	552	-327
37 Shares and other equity	2 110	-143	666	517	593	665
38 Net incurrence of liabilities	2 760	2 186	1 181	635	976	1 233
39 Currency and deposits	-	-	-	-	-	-
40 Securities other than shares	-	-	-	-	-	-
41 Loans	2 433	1 951	947	618	1 000	1 000
<b>Financial balance sheet</b>						
42 Financial net worth	159 205	167 668	176 022	186 060	195 220	201 017
43 Financial assets	177 318	187 967	197 502	208 175	218 311	225 341
44 Currency and deposits	124 518	131 554	136 094	147 168	155 519	160 764
45 Securities other than shares	23 496	27 271	28 861	29 187	30 322	30 419
46 Loans	8 279	8 154	7 841	7 613	8 165	7 838
47 Shares and other equity	13 082	11 751	14 202	13 222	13 029	13 626
48 Liabilities	18 114	20 299	21 481	22 115	23 091	24 323
49 Currency and deposits	-	-	-	-	-	-
50 Securities other than shares	-	-	-	-	-	-
51 Loans	14 276	16 227	17 169	17 787	18 786	19 786

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## III. Detailed taxes and social contribution receipts

Billion JPY

### III.1 General government

	1993	1994	1995	1996	1997	1998
1 Total receipts	135 380	132 161	137 260	140 773	143 566	138 660
2 Total actual receipts	133 246	129 933	135 051	138 526	141 270	136 477
3 Total tax receipts	93 512	88 628	90 413	92 498	93 572	88 730
4 Taxes on production and imports	36 780	37 626	38 854	40 551	42 104	43 525
5 Taxes on products	18 210	18 937	19 433	20 008	22 128	24 119
6 Value added type taxes	6 982	7 048	7 238	7 571	10 112	12 625
7 Taxes and duties on imports excluding VAT	963	994	1 032	1 109	1 012	921
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	..	..	..	..	..	..
16 Taxes on products, except VAT and Import taxes	10 265	10 903	11 163	11 328	11 005	10 574
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	18 570	18 689	19 421	20 543	19 976	19 406
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	53 794	48 332	48 869	49 525	49 055	43 290
39 Taxes on income	51 752	46 146	46 584	47 104	46 652	40 907
40 Taxes on individual or household income incl. holding gains	..	..	..	..	..	..
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..
43 Taxes on the income or profits of corporations incl. holding gains	..	..	..	..	..	..
44 Taxes on the 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	2 042	2 186	2 284	2 421	2 404	2 383
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	2 938	2 670	2 690	2 420	2 413	1 916
58 Taxes on capital transfers	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..

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## III. Detailed taxes and social contribution receipts (cont.)

Billion JPY

### III.1 General government (cont.)

	1993	1994	1995	1996	1997	1998
61 Actual social contributions	39 734	41 305	44 639	46 030	47 698	47 747
62 Employers' actual social contributions	19 078	19 779	21 333	21 939	22 722	22 651
63 compulsory	19 078	19 779	21 333	21 939	22 722	22 651
64 voluntary	-	-	-	-	-	-
65 Employees' actual social contributions	20 656	21 526	23 305	24 092	24 977	25 096
66 compulsory	20 656	21 526	23 305	24 092	24 977	25 096
67 voluntary	-	-	-	-	-	-
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..
69 compulsory	..	..	..	..	..	..
70 voluntary	..	..	..	..	..	..
71 Imputed social contributions	2 134	2 228	2 209	2 246	2 296	2 183
72 Capital transfers for taxes and social contributions assessed but unlikely to be collected	..	..	..	..	..	..

### III.2 Central government

	1993	1994	1995	1996	1997	1998
1 Total receipts	59 809	56 016	56 665	57 347	57 390	53 629
2 Total actual receipts	59 319	55 536	56 165	56 863	56 895	53 144
3 Total tax receipts	59 319	55 536	56 165	56 863	56 895	53 144
4 Taxes on production and imports	18 147	18 581	19 028	19 367	20 533	20 828
5 Taxes on products	15 071	15 415	15 729	16 235	17 709	18 230
6 Other taxes on production	3 075	3 166	3 299	3 132	2 824	2 599
7 Current taxes on income and wealth	38 235	34 285	34 447	35 076	33 949	30 401
8 Taxes on income	37 767	33 782	33 924	34 525	33 407	29 856
9 Other current taxes	468	503	522	551	542	544
10 Capital taxes	2 938	2 670	2 690	2 420	2 413	1 916
11 Actual social contributions	..	..	..	..	..	..
12 Imputed social contributions	490	481	499	484	495	484
13 Capital transfers for taxes and social contributions assessed but unlikely to be collected	..	..	..	..	..	..

### III.4 Local government

	1993	1994	1995	1996	1997	1998
1 Total receipts	35 818	34 819	35 937	37 377	38 459	37 266
2 Total actual receipts	34 193	33 092	34 247	35 634	36 677	35 586
3 Total tax receipts	34 193	33 092	34 247	35 634	36 677	35 586
4 Taxes on production and imports	18 633	19 045	19 825	21 184	21 570	22 697
5 Taxes on products	3 139	3 523	3 703	3 773	4 419	5 890
6 Other taxes on production	15 495	15 523	16 122	17 411	17 152	16 807
7 Current taxes on income and wealth	15 559	14 047	14 422	14 449	15 107	12 889
8 Taxes on income	13 985	12 364	12 660	12 579	13 245	11 051
9 Other current taxes	1 575	1 683	1 762	1 870	1 862	1 838
10 Capital taxes	-	-	-	-	-	-
11 Actual social contributions	..	..	..	..	..	..
12 Imputed social contributions	1 625	1 727	1 689	1 744	1 782	1 680
13 Capital transfers for taxes and social contributions assessed but unlikely to be collected	..	..	..	..	..	..

### III.5 Social security funds

	1993	1994	1995	1996	1997	1998
1 Total receipts	39 753	41 325	44 659	46 049	47 718	47 765
2 Total actual receipts	39 734	41 305	44 639	46 030	47 698	47 747
3 Total tax receipts	-	-	-	-	-	-
4 Taxes on production and imports	-	-	-	-	-	-
5 Taxes on products	-	-	-	-	-	-
6 Other taxes on production	-	-	-	-	-	-
7 Current taxes on income and wealth	-	-	-	-	-	-
8 Taxes on income	-	-	-	-	-	-
9 Other current taxes	-	-	-	-	-	-
10 Capital taxes	-	-	-	-	-	-
11 Actual social contributions	39 734	41 305	44 639	46 030	47 698	47 747
12 Imputed social contributions	19	20	20	19	20	19
13 Capital transfers for taxes and social contributions assessed but unlikely to be collected	..	..	..	..	..	..

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## IV. Expenditure by function

Billion JPY

### IV.1 General government

	1993	1994	1995	1996	1997	1998
1 Total expenditure	144 684	148 975	157 521	159 925	160 948	183 784
2 General public services	10 228	10 031	10 633*	11 078	10 283	39 152
3 Defence	4 394	4 421	4 535	4 634	4 777	4 765
4 Public order and safety	6 236	6 489	7 280	7 127	6 920	7 058
5 Economic affairs	24 660	24 936	26 758	26 314	25 310	25 979
6 Environment protection	8 270	8 290	8 601	8 768	8 644	8 979
7 Housing and community amenities	4 696	4 781	4 773	5 023	4 843	4 580
8 Health	24 333	25 409	26 692	26 613	27 726	28 195
9 Recreation, culture and religion	909	930	1 006	958	969	918
10 Education	19 854	20 005	20 207	20 541	20 578	20 595
11 Social protection	41 106	43 682	47 038	48 869	50 898	53 563
of which						
12 Compensation of employees	29 191	29 967	30 726	31 425	32 098	32 356
13 General public services	4 573	4 710	4 828	4 914	5 019	5 077
14 Defence	1 786	1 823	1 899	1 930	1 994	2 025
15 Public order and safety	4 271	4 426	4 589	4 731	4 878	4 963
16 Economic affairs	2 409	2 464	2 492	2 569	2 621	2 651
17 Environment protection	1 068	1 095	1 110	1 125	1 143	1 152
18 Housing and community amenities	360	374	381	396	408	409
19 Health	806	822	844	858	881	888
20 Recreation, culture and religion	99	102	103	106	108	106
21 Education	11 900	12 170	12 437	12 697	12 912	12 907
22 Social protection	1 920	1 981	2 042	2 089	2 134	2 179
23 Gross Capital Formation	30 396	29 898	31 840	30 674	28 692	29 399
24 General public services	1 487	1 331	1 424	1 285	1 078	1 052
25 Defence	304	298	324	329	322	300
26 Public order and safety	879	858	1 114	965	797	856
27 Economic affairs	16 589	16 686	18 077	17 386	16 477	17 007
28 Environment protection	5 535	5 426	5 655	5 720	5 464	5 723
29 Housing and community amenities	1 052	1 126	1 129	1 129	1 038	971
30 Health	302	258	271	296	228	255
31 Recreation, culture and religion	485	509	556	483	392	397
32 Education	3 040	2 773	2 642	2 461	2 259	2 270
33 Social protection	724	634	650	620	638	569