

345. 營業收益稅 (法人)

| 總額(内地) | 營業人員 | | 純益金額 (円) | 稅額 (円) | 稅法第十條第二項ニ依ル控除稅額 | | | | 差引稅額 (円) | |
|--------|--------|--------|-------------|------------|-----------------|-------------|------------|------------|----------------|------------|
| | 事業年度 | 34.027 | | | 26,030 | 701,186,138 | 25,242,516 | 營業人員 | | 地租額 (円) |
| | | | 營業人員 | 總額 (円) | | | | 地租額 (円) | 資本利子 稅額 (円) | |
| | | | | | 地方別 (昭和二年度) | | | | | |
| | 事業年度 | | | | 事業年度 | | | | | |
| | 34.027 | 26,030 | 701,186,138 | 25,242,516 | 3,561 | 2,532 | 2,664,879 | 490,867 | 2,174,012 | 22,563,076 |
| 北海道 | 973 | 843 | 9,605,444 | 345,787 | — | 33 | 33,019 | 14,837 | 18,182 | 312,768 |
| 青森 | 284 | 217 | 3,555,823 | 128,010 | 67 | 46 | 5,512 | 513 | 4,999 | 122,280 |
| 岩手 | 257 | 212 | 3,216,792 | 115,802 | 35 | 24 | 19,659 | 1,874 | 17,785 | 95,865 |
| 宮城 | 436 | 325 | 3,609,867 | 129,953 | 47 | 35 | 17,110 | 4,482 | 12,628 | 112,044 |
| 秋田 | 392 | 345 | 2,359,309 | 84,934 | 31 | 24 | 17,143 | 1,548 | 15,595 | 67,791 |
| 山形 | 401 | 305 | 3,078,795 | 110,833 | 68 | 51 | 13,016 | 1,074 | 11,942 | 97,811 |
| 福島 | 668 | 511 | 3,748,705 | 134,950 | 58 | 38 | 11,476 | 1,645 | 9,831 | 123,355 |
| 茨城 | 287 | 204 | 2,619,413 | 94,297 | 31 | 22 | 11,946 | 1,430 | 10,516 | 82,351 |
| 栃木 | 372 | 279 | 3,053,404 | 109,919 | 73 | 52 | 11,719 | 1,921 | 9,798 | 98,200 |
| 群馬 | 331 | 249 | 2,566,683 | 92,395 | 55 | 40 | 9,652 | 1,384 | 8,268 | 82,743 |
| 埼玉 | 445 | 327 | 4,944,672 | 178,005 | 53 | 39 | 37,585 | 1,229 | 36,356 | 140,332 |
| 千代田 | 312 | 226 | 2,875,505 | 103,517 | 46 | 33 | 12,319 | 1,784 | 10,535 | 90,518 |
| 東京 | 5,756 | 4,572 | 302,539,207 | 10,891,387 | 567 | 417 | 1,243,967 | 233,749 | 1,010,218 | 9,643,715 |
| 神奈川 | 650 | 399 | 17,966,550 | 646,793 | 38 | 62 | 59,606 | 15,012 | 44,594 | 587,187 |
| 新潟 | 711 | 489 | 13,054,239 | 469,950 | 131 | 84 | 49,375 | 6,893 | 42,482 | 420,575 |
| 富山 | 604 | 427 | 8,342,527 | 300,329 | 79 | 51 | 29,495 | 3,603 | 25,892 | 270,834 |
| 石川 | 551 | 411 | 3,523,678 | 126,851 | 63 | 42 | 8,889 | 1,394 | 7,495 | 117,740 |
| 福井 | 296 | 208 | 2,885,754 | 103,887 | 53 | 37 | 13,697 | 883 | 12,814 | 89,833 |
| 山梨 | 330 | 226 | 2,909,095 | 104,726 | 74 | 45 | 7,875 | 1,454 | 6,421 | 96,443 |
| 長野 | 1,143 | 910 | 11,420,570 | 411,130 | 117 | 75 | 24,208 | 5,263 | 18,945 | 386,847 |
| 岐阜 | 586 | 441 | 4,773,276 | 171,833 | 100 | 62 | 43,020 | 1,764 | 41,256 | 127,865 |
| 静岡 | 1,375 | 975 | 10,553,329 | 379,914 | 171 | 105 | 48,242 | 4,500 | 43,742 | 331,660 |
| 愛知 | 2,348 | 1,875 | 28,262,353 | 1,017,432 | 145 | 110 | 217,406 | 18,854 | 198,552 | 799,366 |
| 三重 | 536 | 389 | 8,401,776 | 302,461 | 52 | 39 | 39,901 | 1,740 | 38,161 | 262,560 |
| 滋賀 | 269 | 197 | 2,953,127 | 106,308 | 42 | 29 | 20,408 | 1,298 | 19,110 | 84,978 |
| 京都 | 832 | 705 | 13,004,156 | 468,152 | 80 | 61 | 11,809 | 4,655 | 7,154 | 456,343 |
| 大阪 | 3,268 | 2,642 | 104,823,485 | 3,773,631 | 250 | 184 | 257,717 | 79,901 | 177,816 | 3,515,562 |
| 兵庫 | 2,008 | 1,529 | 37,236,152 | 1,340,492 | 237 | 171 | 121,691 | 42,950 | 78,741 | 1,218,749 |
| 奈良 | 159 | 120 | 2,696,145 | 97,060 | 17 | 12 | 27,952 | 486 | 27,466 | 69,108 |
| 和歌山 | 323 | 244 | 6,254,165 | 225,147 | 47 | 33 | 28,156 | 2,009 | 26,147 | 196,991 |
| 鳥取 | 249 | 196 | 1,176,960 | 42,368 | 17 | 12 | 2,775 | 343 | 2,432 | 39,477 |
| 島根 | 282 | 208 | 2,559,991 | 92,158 | 32 | 21 | 9,475 | 761 | 8,714 | 82,307 |
| 岡山 | 762 | 568 | 10,817,169 | 389,414 | 89 | 63 | 35,476 | 3,560 | 26,916 | 353,938 |
| 廣島 | 933 | 727 | 9,117,134 | 328,212 | 66 | 46 | 35,869 | 2,397 | 33,472 | 292,343 |
| 山口 | 505 | 362 | 5,755,508 | 207,195 | 53 | 36 | 36,413 | 2,896 | 33,517 | 170,782 |
| 徳島 | 122 | 92 | 916,408 | 32,990 | 9 | 7 | 4,185 | 599 | 3,586 | 28,572 |
| 香川 | 311 | 235 | 2,827,237 | 101,731 | 37 | 25 | 15,798 | 3,573 | 12,225 | 85,983 |
| 愛媛 | 504 | 357 | 7,860,748 | 282,984 | 84 | 48 | 16,686 | 2,544 | 14,142 | 265,535 |
| 高知 | 235 | 180 | 2,318,949 | 83,481 | 14 | 11 | 8,175 | 703 | 7,472 | 75,070 |
| 福岡 | 1,222 | 924 | 11,699,594 | 421,177 | 134 | 103 | 13,288 | 3,484 | 9,804 | 407,678 |
| 佐賀 | 338 | 243 | 1,893,179 | 68,153 | 41 | 27 | 4,526 | 604 | 3,922 | 62,956 |
| 長門 | 363 | 256 | 4,585,351 | 165,069 | 19 | 14 | 8,244 | 1,089 | 7,155 | 155,269 |
| 熊本 | 337 | 258 | 4,329,661 | 155,864 | 14 | 13 | 3,730 | 1,530 | 2,200 | 152,134 |
| 大分 | 457 | 338 | 2,596,169 | 93,457 | 38 | 28 | 5,984 | 1,030 | 4,954 | 87,135 |
| 宮崎 | 201 | 140 | 1,725,244 | 62,108 | 18 | 12 | 4,273 | 484 | 3,789 | 57,675 |
| 鹿児島 | 228 | 165 | 4,035,829 | 145,288 | 13 | 9 | 6,393 | 141 | 6,252 | 138,895 |
| 沖縄 | 35 | 29 | 137,011 | 4,932 | 1 | 1 | 19 | — | 19 | 4,913 |

○年度當初ノ決定ニ依ル○稅法第十條第二項又ハ第三項ニ依ル稅額控除ノ結果徵收稅額ナキニ至リタルモノモ之ヲ算入ス○稅法第十條第二項又ハ第三項ニ依リ稅額控除ノ結果徵收額ナキニ至リタルモノノ左ノ如シ

| 種別 | 營業人員 | 純益金額 |
|----|--------------|-----------|
| 法人 | 事業年度 259 202 | 7,551,877 |
| 個人 | — 26 | 50,490 |

○稅法第十條第二項又ハ第三項ニ依ル控除スヘキ稅額カ營業收益稅額ヲ超過シタルモノ

法人 243,424 圓 個人 297 圓

○貯蓄銀行法第二十二條ニ依リ免除シタルモノ

| 種別 | 營業人員 | 免除稅額 |
|------|-------|--------|
| 事業年度 | 75 53 | 14,561 |