

税の三原則「公平・中立・簡素」を保ちながら  
「十分性」(十分な租税収入)の回復も必要

本日は「今後の税制について」をテーマにお話しさせていただきます。総論あ

るいは大局論を意識して述べたいと思います。

本日のお話の結論を先にお伝えしますと、税は「公平・中立・簡素」という三原則が大事であることは古今東西変わら

ないわけですが、そのためには「十分性」という行政サービスを行うための財源が十分にまかなわれている必要があるということです。税の「公平・中立・簡素」を保ちながら、「十分性」も回復していかなければならない。そうした問題意識を強くもっています。

## 税収増と 歳出増

それでは本題に入ります。我が国の財政は歳出が税収を上回る状況が続いており、借金である公債の発行によってそれをまかなっているのが現状です。

債務残高の対GDP比についても、1990年代後半に財政の健全化を着実に進めた主要先進国と比較して急速に悪化しており、最悪の水準です。日本の債務残高対GDP比は200%を超えてお



the 1990s, the number of people with a mental health problem has increased in the UK (Mental Health Act 1983, 1990).

There is a growing awareness of the need to improve the lives of people with mental health problems. The Department of Health (1999) has set out a vision of a new mental health system, which will be based on the following principles:

- (i) People with mental health problems should be treated as individuals, with their own needs and wishes.
- (ii) People with mental health problems should be given the opportunity to participate in decisions about their care.
- (iii) People with mental health problems should be given the opportunity to live in their own homes and communities.

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- (iv) People with mental health problems should be given the opportunity to live in their own homes and communities.
- (v) People with mental health problems should be given the opportunity to participate in decisions about their care.
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- (ix) People with mental health problems should be treated as individuals, with their own needs and wishes.

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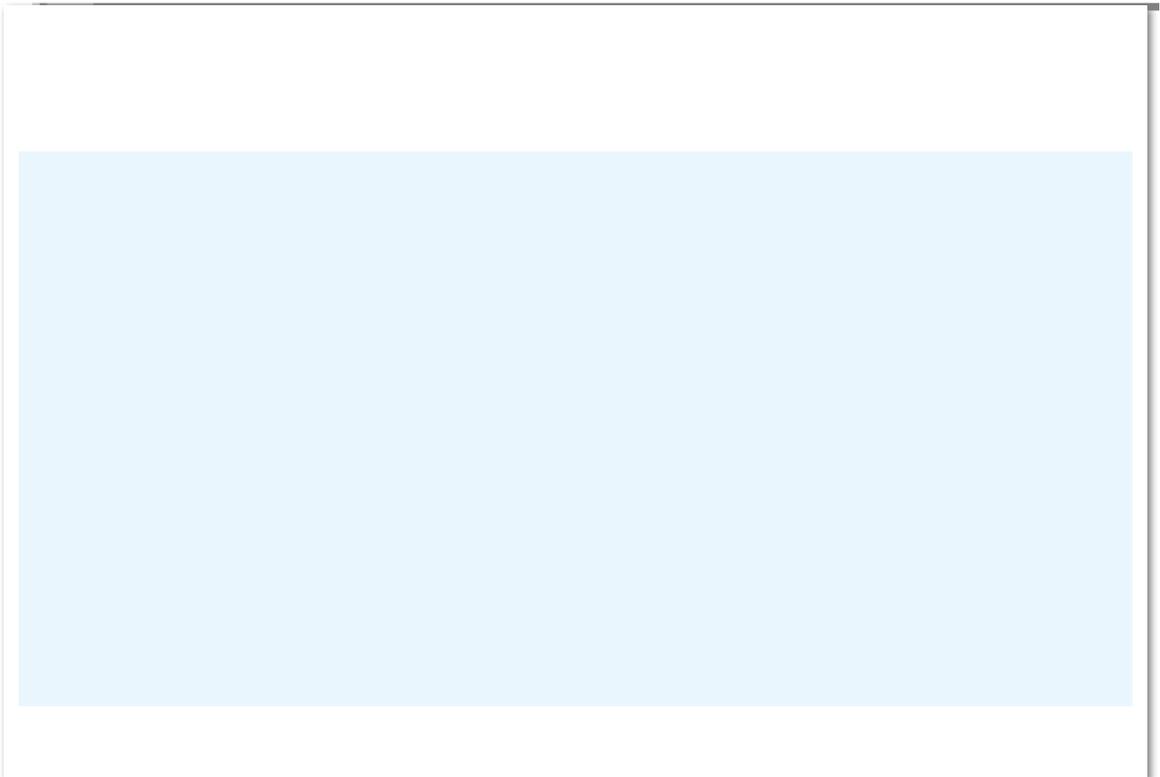
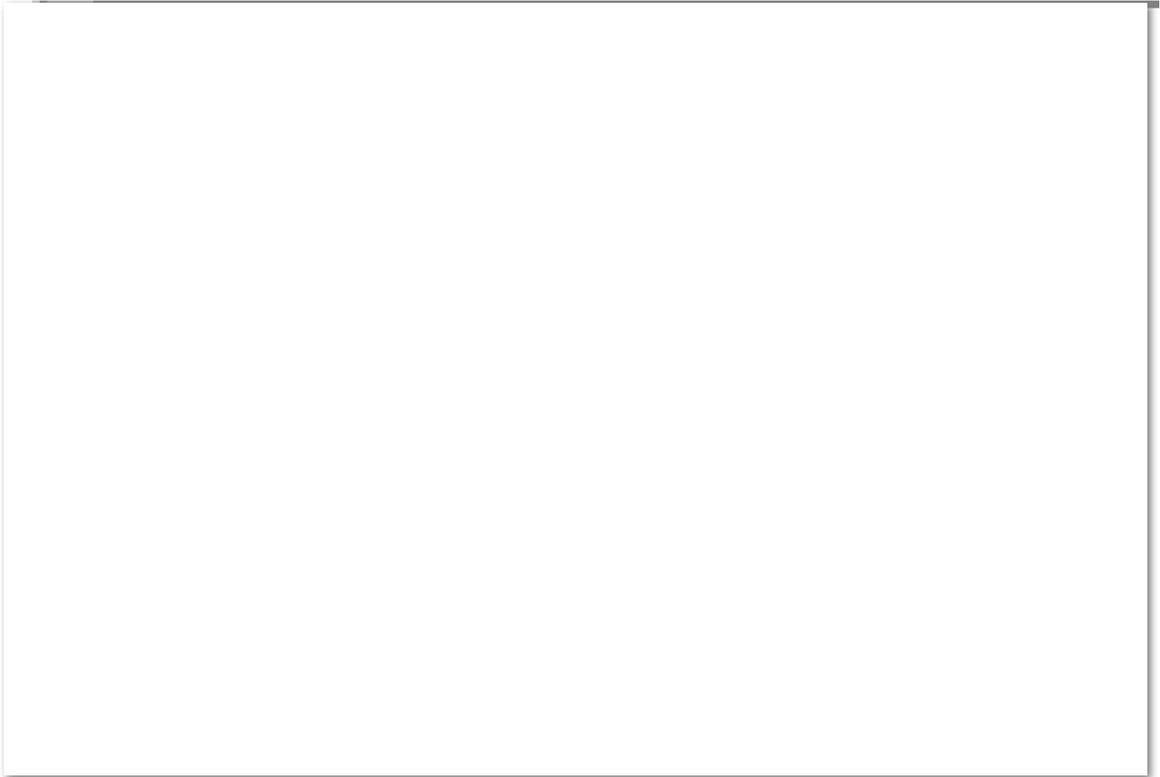
- (x) People with mental health problems should be given the opportunity to live in their own homes and communities.
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- (xvii) People with mental health problems should be given the opportunity to participate in decisions about their care.
- (xviii) People with mental health problems should be treated as individuals, with their own needs and wishes.







的だと私は思っています。

ジニ係数と呼ばれる0と1の間を動く  
不平等度を表す指標があります。厚生労働





