

6 贈与税(平成30年度版)

表番号 概要

正

(1) 平成30年中に贈与を受けた者は502,076人で、取得財産価額及び納付税額は2,832億円及び2,397億円となっている（第18表参照）。

The number of recipients of gifts during 2018 is 502,076. The amount of values of properties acquired as gifts and the amount of tax payment are 2,832 billion yen and 239.7 billion yen respectively. (see Table 18).

(第18表) 贈与を受けた者数、取得財産価額、納付税額

Table 18: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

区 分 Type	贈与を受けた者数 Number of recipients of gifts	取得財産価額 Amount of values of properties acquired	納付税額 Amount of tax payment
	人 Person	億円 100 million yen	億円 100 million yen
合計分 Total	502,076	20,832	2,397
暦年課税分 Calendar-Year Taxation	460,599	15,344	
特例贈与財産 Special Gift Property	230,682	7,781	
一般贈与財産 General Gift Property	229,917	7,563	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	42,885	5,488	

誤

(1) 平成30年中に贈与を受けた者は502,076人で、取得財産価額及び納付税額は2,811億円及び2,397億円となっている（第18表参照）。

The number of recipients of gifts during 2018 is 502,076. The amount of values of properties acquired as gifts and the amount of tax payment are 2,811 billion yen and 239.7 billion yen respectively. (see Table 18).

(第18表) 贈与を受けた者数、取得財産価額、納付税額

Table 18: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

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	人 Person	億円 100 million yen	億円 100 million yen
合計分 Total	502,076	20,811	2,397
暦年課税分 Calendar-Year Taxation	460,599	15,323	
特例贈与財産 Special Gift Property	232,962	7,781	
一般贈与財産 General Gift Property	227,637	7,542	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	42,885	5,488	

下線部が修正箇所である。

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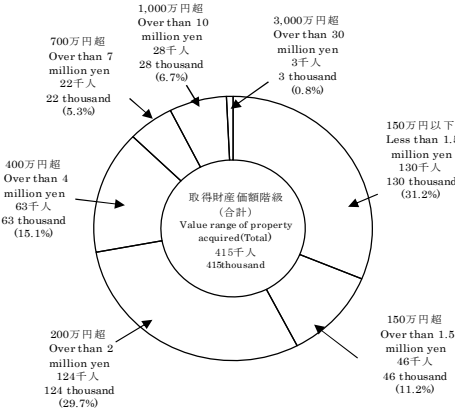
正

(2) 平成30年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）に係る取得財産価額階級を見ると、150万円以下の者129,773人（構成比31.2％）、150万円超の者46,356人（11.2％）、200万円超の者123,540人（29.7％）、400万円超の者62,776人（15.1％）、700万円超の者22,214人（5.3％）、1,000万円超の者27,644人（6.7％）、3,000万円超の者3,191人（0.8％）となっている（第19表参照）。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2018 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), less than 1.5 million yen is 129,773 persons (composition ratio: 31.2%), over than 1.5 million yen is 46,356 persons (composition ratio: 11.2%), over than 2 million yen is 123,540 persons (composition ratio: 29.7%), over than 4 million yen is 62,776 persons (composition ratio: 15.1%), over than 7 million yen is 22,214 persons (composition ratio: 5.3%), over than 10 million yen is 27,644 persons (composition ratio: 6.7%), and over than 30 million yen is 3,191 persons (composition ratio: 0.8%) (see Table 19).

(第19表) 取得財産価額階級
Table 19: Value range of property acquired

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
150万円以下 Less than 1.5 million yen	129,773 Person
150万円超 Over than 1.5 million yen	46,356
200万円超 Over than 2 million yen	123,540
400万円超 Over than 4 million yen	62,776
700万円超 Over than 7 million yen	22,214
1,000万円超 Over than 10 million yen	27,644
3,000万円超 Over than 30 million yen	3,191
合計 Total	415,494



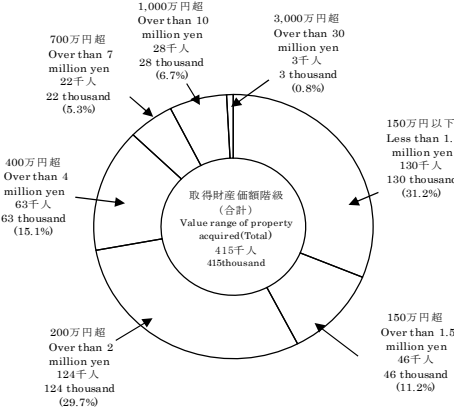
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(2) 平成30年中に財産の贈与を受けた者のうち、申告義務のある者（住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。）に係る取得財産価額階級を見ると、150万円以下の者129,777人（構成比31.2％）、150万円超の者46,356人（11.2％）、200万円超の者123,540人（29.7％）、400万円超の者62,776人（15.1％）、700万円超の者22,214人（5.3％）、1,000万円超の者27,644人（6.7％）、3,000万円超の者3,187人（0.8％）となっている（第19表参照）。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2018 (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption system for the acquisition of a residence by fund donation, under the condition that the rest of the value does not exceed the amount of the basic exemption), less than 1.5 million yen is 129,777 persons (composition ratio: 31.2%), over than 1.5 million yen is 46,356 persons (composition ratio: 11.2%), over than 2 million yen is 123,540 persons (composition ratio: 29.7%), over than 4 million yen is 62,776 persons (composition ratio: 15.1%), over than 7 million yen is 22,214 persons (composition ratio: 5.3%), over than 10 million yen is 27,644 persons (composition ratio: 6.7%), and over than 30 million yen is 3,187 persons (composition ratio: 0.8%) (see Table 19).

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700万円超 Over than 7 million yen	22,214
1,000万円超 Over than 10 million yen	27,644
3,000万円超 Over than 30 million yen	3,187
合計 Total	415,494



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