

5 相続税

Inheritance tax

(1) 令和6年中に相続が開始した被相続人からの相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（相続人）は 493,955 人、被相続人は 206,485 人である。

また、相続税の課税価格及び納付税額は 25 兆 4,391 億円及び 3 兆 2,487 億円となっている（第 12 表参照）。

The number of persons who acquired property from ancestors, whose year of death is 2024, through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance is 493,955, and the number of ancestors is 206,485.

The taxable amount and the amount of tax payment of inheritance tax are 25,439.1 billion yen and 3,248.7 billion yen respectively (see Table 12).

(第 12 表) 相続人の数、課税価格、納付税額、被相続人の数

Table 12: Number of heirs, Taxable amount, Amount of tax payment, and Number of ancestors

区分 Type	相続人の数 Number of heirs	課税価格 Taxable amount	納付税額 Amount of tax payment	被相続人の数 Number of ancestors
	人 People	億円 100 million yen	億円 100 million yen	人 People
令和元年分	2019	359,038	174,553	147,801
2	2020	371,646	180,658	153,023
3	2021	410,784	203,978	169,670
4	2022	456,141	226,398	189,138
5	2023	466,467	235,927	193,861
6	2024	493,955	254,391	206,485

統計表：5-1 申告・課税状況 (2)課税状況の累年比較

Statistical tables: 5-1 Statistics of filing returns and Statistics of Taxation (2)Yearly comparison of statistics of taxation

(2) 令和6年中に相続が開始した被相続人からの相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）の被相続人に係る課税価格階級を見ると、5,000 万円以下の者 16,687 人（構成比 10.0%）、5,000 万円超の者 83,500 人（50.1%）、1 億円超の者 43,492 人（26.1%）、2 億円超の者 11,358 人（6.8%）、3 億円超の者 6,823 人（4.1%）、5 億円超の者 3,540 人（2.1%）、10 億円超の者 1,330 人（0.8%）となっている（第 13 表参照）。

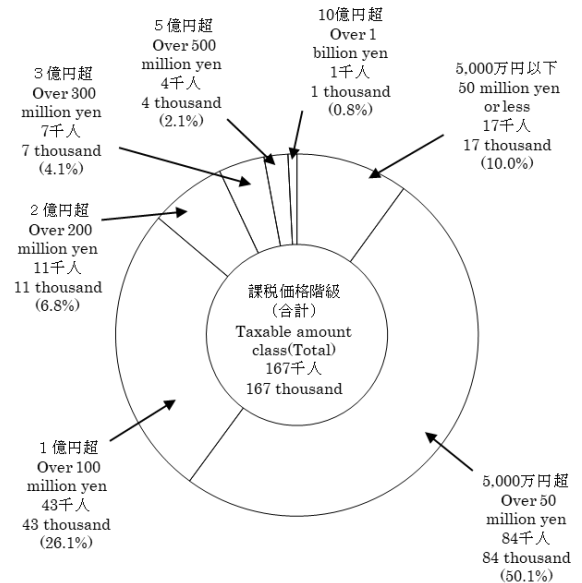
The ancestors, whose year of death is 2024 and whose heirs thus acquired property from them through inheritance, bequest or gifts under the taxation system for settlement at the time of inheritance (excluding cases when all persons acquiring property from the same ancestors have no taxation balance), are classified by the taxable amount class.

The number of ancestors with the taxable amount of 50 million yen or less is 16,687 (10.0%); 83,500 (50.1%) for those with the taxable amount of over 50 million yen, 43,492 (26.1%) for those with the taxable amount of over 100 million yen, 11,358 (6.8 %) for those with the taxable amount of over 200 million yen, 6,823 (4.1%) for those with the taxable amount of over 300 million yen, 3,540 (2.1%) for those with the taxable amount of over 500 million yen, and 1,330 (0.8%) for those with the taxable amount of over 1 billion yen (see Table 13).

(第 13 表) 課税価格階級

Table 13: Taxable amount class

課税価格階級 Taxable amount class	被相続人の数 Number of ancestors
	人 People
5,000 万円以下 50 million yen or less	16,687
5,000 万円超 Over 50 million yen	83,500
1 億円超 Over 100 million yen	43,492
2 億円超 Over 200 million yen	11,358
3 億円超 Over 300 million yen	6,823
5 億円超 Over 500 million yen	3,540
10 億円超 Over 1 billion yen	1,330
合計 Total	166,730



統計表：5-2 課税価格階級別 (1)人員、課税価格、税額

Statistical tables: 5-2 Breakdown of Taxable amount class (1)Number of persons, Taxable amount, and Amount of tax