

6 贈 与 税

統計表を見る方のために

1 利用上の注意

この章は、平成16年中に財産の贈与を受けた者のうち、申告義務のある者について、平成17年 6月30日までの申告又は処理による課税事績を示したものである。
なお、一部について、平成15年以前に財産の贈与を受けた者についての申告又は処理による課税事績について調査している。

2 用語の説明（平成16年分）

この章における用語の意義は、次のとおりである。

- (1) 住宅取得資金等の贈与 住宅取得資金等の贈与を受けた場合には、暦年課税では住宅取得資金等の贈与の特例、相続時精算課税では相続時精算課税選択の特例及び住宅資金特別控除の特例が設けられている。
- (2) 納 税 猶 予 贈与者の法定相続人でかつ農業の後継者が贈与を受けた農地等の価額に対応する贈与税額は、一定の要件の下に納税が猶予される。

3 贈与税の税率等（平成16年分）

(1) 暦年課税

1年間に贈与を受けた財産の価額の合計額から基礎控除額110万円を控除した残額について、下の表により贈与税額を計算。

基礎控除後の課税価額	200万円以下	300万円以下	400万円以下	600万円以下	1,000万円以下	1,000万円超
税 率	10%	15%	20%	30%	40%	50%
控 除 額	—	10万円	25万円	65万円	125万円	225万円

(2) 相続時精算課税

特定贈与者ごとに、1年間に贈与を受けた相続時精算課税適用財産の価額の合計額から相続時精算課税の特別控除額を控除した金額に20%の税率を乗じて贈与税額を計算。

4 贈与税の主な諸控除

- (1) 配 偶 者 控 除 婚姻期間が20年以上である配偶者から、居住用不動産又は居住用不動産を取得するための金銭の贈与を受けた場合で、贈与を受けた年の翌年の3月15日までにその居住用不動産を自己の居住の用に供し、かつ、その後引き続き居住の用に供する見込みであるときに、2,000万円と居住用不動産の価額とのいずれか少ない金額が、当該贈与による取得財産価額から控除される。
なお、この配偶者控除は、同一の配偶者からは一生に一度しか適用を受けることができない。
- (2) 基 礎 控 除 1年間に贈与を受けた財産の価額の合計額から110万円が控除される。
- (3) 相続時精算課税に係る特別控除 特定贈与者ごとに、1年間に贈与を受けた相続時精算課税適用財産の価額の合計額から、2,500万円（前年までにこの相続時精算課税の特別控除額を使用した場合には、2,500万円から既に使用した額を控除した金額）と特定贈与者ごとの贈与税の課税価格とのいずれか低い金額が控除される。
- (4) 相続時精算課税に係る住宅資金特別控除 原則として父母から、自己の居住の用に供する住宅の取得資金等の贈与を受けた場合で、一定の要件を満たすときには、その特定贈与者に係る課税価格から、相続時精算課税の特別控除額のほかに住宅資金特別控除額（限度額1,000万円）（前年までに住宅資金特別控除額を使用した場合には、1,000万円から既に使用した額を控除した金額）と贈与を受けた住宅取得等資金の金額とのいずれか低い金額が控除される。

6 Gift Tax

For those who use the statistical tables

1 Notes on use

This section shows the taxation statistics for those who acquired property as gifts during 2004 based on returns filed or cases processed made by June 30, 2005.

With respect to some items, the survey for taxation statistics was made based on returns filed or cases processed for those who acquired property as gifts before 2003.

2 Terminology (for 2004)

The following terms in this section mean as follows.

- (1) Gift of money for acquisition of dwelling house
For gifts of money for acquisition of a dwelling house, there are special provisions governing gifts of such money under the calendar-year taxation system, special provisions governing gifts of such money under the taxation system for settlement at time of inheritance, and special provisions for special exemption of money for acquisition of a dwelling house.
- (2) Postponement of tax payment
With respect to the amounts of gift tax corresponding to the value of farmland donated to those who are legal heirs and successors of farmers, tax payments are postponed under certain conditions.

3 Tax rate of gift tax, etc. (for 2004)

(1) Calendar-Year Taxation

Regarding the amount remaining after deducting the basic exemption of 1.1 million yen from the total value of the property received as a gift in the period of one year, gift tax is calculated using the table below.

Taxation amount after basic exemption	Less than 2 million yen	Less than 3 million yen	Less than 4 million yen	Less than 6 million yen	Less than 10 million yen	Over 10 million yen
Tax rate	10%	15%	20%	30%	40%	50%
Amount deducted	Million yen -	Million yen 0.1	Million yen 0.25	Million yen 0.65	Million yen 1.25	Million yen 2.25

(2) Taxation System for Settlement at Time of Inheritance

Gift tax is calculated by multiplying by a tax rate of 20% the figure calculated by deducting the special exemption (taxation system for settlement at time of inheritance) from the total value of the property which is received as a gift within the period of one year and to which the taxation system for settlement at time of inheritance is applied. The gift tax is calculated separately for each specified donor.

4 Major deductions for gift tax

- (1) Exemption for spouse
In the case of marital term of more than 20 years, when a residential real estate or money for acquisition of residential real estate is donated to a spouse from his or her spouse, and the real estate is being used or will be used for his or her dwelling by March 15 of the next year, either the value of the residential real estate or 20 million yen, which is smaller, is deducted from the value of property acquired by gift.
As to the gift from the same spouse, this exemption for spouse is applicable only once for life.
- (2) Basic exemption
1.1 million yen is deducted from the total amount of value of properties donated for a year.
- (3) Special exemption
(taxation system for settlement at time of inheritance)
For each specified donor, the smaller of the following two is deducted from the total value of the property which is received as a gift within the period of one year and to which the taxation system for settlement at time of inheritance is applied: 25 million yen (that portion of the 25 million yen special exemption remaining if the special exemption was claimed in the previous year or earlier) or the value of the gift tax for the specified donor.
- (4) Special exemption for money for acquisition of dwelling house
(taxation system for settlement at time of inheritance)
The special exemption for money for acquisition of dwelling house (up to 10 million yen) can be exempted in addition to the special exemption (taxation system for settlement at time of inheritance) from taxation on the donor when a person receives a gift of money for acquisition of a dwelling house for one's own use from one's parent, in principle, and certain conditions are met.