

6 - 1 課税状況

Statistics of Taxation

(1) 課税状況(合計分)

Statistics of taxation(Total)

区 分 Type	人 員 Number of taxpayers	金 額 Amount of money
	人 Person	百万円 million yen
取得財産価額(本年分) Value of properties acquired (for the current year)	325,060	1,758,082
配偶者控除額 Amount of exemption for spouse	13,462	168,914
基礎、特別控除額 Amount of basic and specific exemption	324,295	1,116,878
基礎、特別控除後の 課税価格 Taxable amount after basic and special exemption	242,992	482,331
贈与税額 Amount of gift tax	実 Actual 242,949	105,199
外国税額控除 Credit for foreign tax	4	2
外国税額控除後の額 Amount of tax after credit for foreign tax	実 242,949	105,197
納税猶予額 Amount of tax payment postponed	実 290	1,248
納付税額 Amount of tax payment	実 242,873	103,949
災害減免法による免除税額 Amount of exemption by Disaster Exemption Act	-	-
住宅取得等資金の贈与額 Amount of gift money for acquisition of dwelling house	実 27,306	316,805
特定同族株式等の贈与額 Amount of Gift of stocks of special family businesses,etc.	実 37	929

調査対象等：平成20年中に財産の贈与を受けた者について、平成21年6月30日までの申告又は処理(更正、決定等)による課税実績を、「申告書、決議書等」に基づいて作成した。

(注) 「人員」欄の「実」は実人員を示す。

Subject of survey, etc.:

Those who acquired properties as gift during 2008 are the subjects. Taxation performance on the basis of returns filed and cases processed (correction, determination etc.) made by June 30, 2007 is shown according to "Returns, resolutions, etc."

Note: "Actual" in the column "Number of taxpayers" means actual number of taxpayers.

課税状況(暦年課税分)

Statistics of taxation (Calendar-Year Taxation)

区 分 Type	人 員 Number of taxpayers	金 額 Amount of money
	人 Person	百万円 million yen
取得財産価額(本年分) Value of properties acquired (for the current year)	252,403	823,657
配偶者控除額 Amount of exemption for spouse	13,462	168,914
基礎控除額 Amount of basic exemption	252,400	277,640
基礎控除後の課税価格 Taxable value after basic exemption	239,679	389,588
贈与税額 Amount of gift tax	239,635	86,275
外国税額控除 Credit for foreign tax	4	2
外国税額控除後の額 Amount of tax after credit for foreign tax	239,635	86,273

課税状況(相続時精算課税分)

Statistics of taxation (Taxation System for Settlement at the Time of Inheritance)

区 分 Type	人 員 Number of person	金 額 Amount of money
	人 Person	百万円 million yen
取得財産価額(本年分) Value of properties acquired (for the current year)	74,138	934,425
特別控除額 Amount of special exemption	73,352	839,238
特別控除後の課税価格 Taxable amount after special exemption	3,433	92,743
贈与税額 Amount of gift tax	3,434	18,924
外国税額控除 Credit for foreign tax	-	-
外国税額控除後の額 Amount of tax after credit for foreign tax	3,434	18,924
住宅取得等資金の贈与額 Amount of gift money for acquisition of dwelling house	27,306	316,805
特定同族株式等の贈与額 Amount of Gift of stocks of special family businesses,etc.	37	929

(2) 課税状況の累年比較

Yearly comparison of statistics of taxation

区 分 type	人 員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax payment
	人 person	百万円 million yen	百万円 million yen
平成15年分 2003	403,651	2,308,082	87,725
16 2004	403,814	2,310,064	96,551
17 2005	405,332	2,375,984	115,857
18 2006	369,763	2,028,827	118,313
19 2007	358,832	2,053,834	107,362
20 2008	325,060	1,758,082	103,949

(注) 調査対象等は、「(1)課税状況」と同じである。

Note: Subjects of survey, etc. are the same as in "(1) Statistics of taxation".

課税状況の累年比較 (暦年課税分及び相続時精算課税分)

Yearly comparison of statistics of taxation (calendar-year taxation and taxation system for settlement at the time of inheritance)

区 分 type	暦年課税分 Calendar-year taxation		相続時精算課税分 taxation system for settlement at the time of inheritance	
	人 員 Number of taxpayers	取得財産価額 Value of properties acquired	人 員 Number of taxpayers	取得財産価額 Value of properties acquired
	人 Person	百万円 million yen	人 Person	百万円 million yen
平成17年分 2005	325,925	1,154,690	81,641	1,221,294
18 2006	287,992	942,379	83,290	1,086,448
19 2007	270,857	866,027	89,571	1,187,807
20 2008	252,403	823,657	74,138	934,425

(3) 申告及び処理の状況

Statistics of filing returns and cases processed

区 分 Type		取得財産価額 Value of properties acquired		納付税額 Amount of tax payment	
		人 員 Number of taxpayers	金 額 Amount	人 員 Number of taxpayers	金 額 Amount
		人 Person	百万円 million yen	人 Person	百万円 million yen
For the current year 本年分	申告額	325,047	1,758,475	242,754	103,762
	修正申告による増差額	1,248	2,132	1,274	487
	更正による増差額	-	-	-	-
	更正等による減差額	540	△ 2,532	397	△ 301
	決定額	1	7	1	1
	Total	実 325,060	1,758,082	実 242,873	103,949
For the preceding years 過 年 分	申告額	13,503	55,548	12,903	7,649
	修正申告による増差額	1,772	4,230	1,771	1,084
	更正による増差額	24	26	29	105
	更正等による減差額	934	△ 2,900	991	△ 972
	決定額	57	1,176	55	487
	Total	実 14,889	58,080	実 14,153	8,354
Total 合 計	申告額	338,550	1,814,023	255,657	111,412
	修正申告による増差額	3,020	6,362	3,045	1,572
	更正による増差額	24	26	29	105
	更正等による減差額	1,474	△ 5,432	1,388	△ 1,274
	決定額	58	1,183	56	488
	Total	実 339,949	1,816,162	実 257,026	112,303

調査対象等: 「本年分」は平成20年中に財産の贈与を受けた者について、平成21年6月30日までの申告又は処理(更正、決定等)による課税事績を、「申告書、決議書」等に基づいて作成した。

「過 年 分」は平成19年以前に贈与を受けた者について、平成20年7月1日から平成21年6月30日までの間の申告又は処理(更正、決定等)による課税事績を、「申告書、決議書」等に基づいて作成した。

(注) 「人員」欄の「実」は実人員を示す。

Subject of survey, etc.: Regarding "For the current year", with respect to those who acquired properties as gift during 2008, taxation by returns filed or cases processed (corrections or determinations, etc.) made by June 30, 2009 is shown based on "Returns, resolutions, etc."

Regarding "For the preceding year", with respect to those who acquired properties as gift before 2007, taxation by returns filed or cases processed (corrections or determinations, etc.) made from July 1, 2008 and June 30, 2009 is shown based on "Returns, resolutions, etc."

Note: "Actual" in the column "Number of persons" means actual number of taxpayers.

(4) 国税局別の課税状況 (合計分)

Statistics of taxation by Regional Taxation Bureaus (Total)

項目 Subject			取得財産価額 Value of properties acquired		納付税額 Amount of tax payment	
			人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount
国税局 Regional Taxation Bureau			人 Person	百万円 million yen	人 Person	百万円 million yen
札幌	Sapporo	9,586	48,633	6,367	1,722	
仙台	Sendai	15,082	79,968	9,490	2,476	
関東信越	Kanto Shinetsu	36,685	203,495	25,799	8,530	
東京	Tokyo	96,519	569,060	75,386	45,433	
金沢	Kanazawa	7,593	37,677	5,392	1,442	
名古屋	Nagoya	46,626	248,849	35,473	16,376	
大阪	Osaka	61,981	291,523	50,568	16,360	
広島	Hiroshima	15,459	83,331	10,443	3,312	
高松	Takamatsu	9,766	52,211	6,860	2,416	
福岡	Fukuoka	13,142	72,257	9,041	3,227	
熊本	Kumamoto	9,810	52,976	6,116	1,758	
沖縄	Okinawa	2,811	18,101	1,938	896	
合計	Total	325,060	1,758,082	242,873	103,949	

(注) この表は、「(1)課税状況」を国税局別に示したものである。

Note: This table shows "(1) Statistics of taxation" by Regional Taxation Bureaus.

国税局別の課税状況 (暦年課税分及び相続時精算課税分)

Taxation Statistics by Regional Taxation Bureau (Calendar-Year Taxation and Taxation System for Settlement at the Time of Inheritance)

項目 Subject			暦年課税分 取得財産価額 Donated property value (Calendar-Year Taxation)		相続時精算課税分 取得財産価額 Donated property value (Taxation System for Settlement at the Time of Inheritance)	
			人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount
国税局 Regional Taxation Bureau			人 Person	百万円 million yen	人 Person	百万円 million yen
札幌	Sapporo	6,792	19,800	2,844	28,833	
仙台	Sendai	10,088	29,703	5,129	50,266	
関東信越	Kanto Shinetsu	26,993	87,119	9,852	116,376	
東京	Tokyo	77,659	280,722	19,200	288,337	
金沢	Kanazawa	5,677	16,664	1,953	21,013	
名古屋	Nagoya	36,499	120,848	10,346	128,001	
大阪	Osaka	52,426	153,127	9,773	138,396	
広島	Hiroshima	11,040	34,394	4,516	48,937	
高松	Takamatsu	7,226	23,880	2,594	28,331	
福岡	Fukuoka	9,515	30,273	3,691	41,985	
熊本	Kumamoto	6,523	19,748	3,382	33,229	
沖縄	Okinawa	1,965	7,379	858	10,721	
合計	Total	252,403	823,657	74,138	934,425	

(5) 加算税の状況

Statistics of additional tax

区分 Type		過少申告加算税 Additional tax for understatement		無申告加算税 Additional tax for failure to file		重加算税 Additional tax for fraud case	
		人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount	人員 Number of taxpayers	金額 Amount
本年分	For the current year	452	25	3,565	190	-	-
過年分	For the preceding years	863	123	9,311	860	66	49
合計	Total	1,315	147	12,876	1,049	66	49

(注) 調査対象等は、「(3)申告及び処理の状況」と同じである。

Note: Subjects of survey, etc. are the same as in "(3) Statistics of filing returns and cases processed".

6 - 2 贈与財産価額階級別 Breakdown of Donated Property by Value Range

(1) 人員、財産価額、税額

Number of persons, Value of property, Amount of tax

取得財産価額階級 Value range of property acquired	暦年課税分 Calendar-year taxation ①			相続時精算課税分 Taxation system for settlement at the time of inheritance			合計 Total		
	人員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax	人員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax	人員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax
	人 Person	百万円 million yen	百万円 million yen	人 Person	百万円 million yen	百万円 million yen	人 Person	百万円 million yen	百万円 million yen
150万円以下 Less than 1.5 million yen	114,473	138,102	1,247	1,491	1,596	23	115,124	138,932	1,264
150万円超 Over than 1.5 million yen	32,054	58,582	2,327	1,643	3,015	14	33,508	61,254	2,330
200万円 "	63,063	181,582	11,391	7,841	24,384	62	70,560	204,982	11,405
400万円 "	23,858	122,875	12,750	15,647	85,181	104	39,351	207,291	12,783
700万円 "	7,090	59,894	8,292	16,587	152,921	133	23,643	212,460	8,381
1,000万円 "	8,150	118,037	10,290	20,151	303,416	381	28,336	421,814	10,524
2,000万円 "	3,092	68,202	4,431	7,863	192,499	708	10,975	261,191	4,997
3,000万円 "	351	13,648	5,334	2,178	79,448	2,566	2,565	94,413	7,740
5,000万円 "	154	11,286	5,155	462	30,769	3,600	608	40,930	8,001
1億円 "	74	11,798	5,504	201	32,314	5,527	292	45,587	11,074
3億円 "	20	7,744	3,816	20	7,327	1,367	40	15,111	5,050
5億円 "	12	8,022	3,977	14	9,461	1,832	27	18,119	6,014
10億円 "	1	1,314	654	9	11,097	2,186	10	12,411	2,840
20億円 "	5	14,125	7,049	1	2,030	406	6	16,173	7,461
30億円 "	2	7,806	3,898	-	-	-	2	7,806	3,898
50億円 "	-	-	-	-	-	-	-	-	-
合計 Total	252,399	823,018	86,113	74,108	935,457	18,909	325,047	1,758,475	103,762

調査対象等：平成20年中に財産の贈与を受けた者について、平成21年6月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

（注）人員について、暦年課税分と相続時精算課税分に重複する者があるため、の合計は合計と一致しない。

Subject of survey, etc.: Those who acquired properties as gift during 2008 are the subjects. The table was prepared on the basis of "returns (except for amended returns) filed by June 30, 2009.

Note: The total③ is not in agreement with the total of ①Calendar-year taxation and ②Taxation system for settlement at the time of inheritance due to the existence of overlapping persons in ①Calendar-year taxation and ②Taxation system for settlement at the time of inheritance.

(2) 国税局別の人員（合計分）

Number of persons by Regional Taxation Bureaus (Total)

（単位：人）

(In persons)

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	150万円以下 Less than 1.5 million yen	150万円超 Over than 1.5 million yen	200万円超 Over than 2 million yen	400万円超 Over than 4 million yen	700万円超 Over than 7 million yen	1,000万円超 Over than 10 million yen	2,000万円超 Over than 20 million yen	3,000万円超 Over than 30 million yen	5,000万円超 Over than 50 million yen
	札幌	Sapporo	3,040	996	2,164	1,332	862	883	258	42
仙台	Sendai	4,573	1,505	3,353	2,113	1,384	1,610	414	105	16
関東信越	Kanto Shinetsu	11,766	3,596	7,878	4,852	3,156	3,740	1,351	276	52
東京	Tokyo	36,008	9,581	19,924	10,936	6,697	8,057	3,858	1,053	235
金沢	Kanazaawa	2,784	809	1,537	912	565	741	200	33	7
名古屋	Nagoya	15,501	5,349	10,787	5,902	3,286	3,821	1,525	323	72
大阪	Osaka	26,361	6,181	12,964	6,299	3,452	4,372	1,762	417	114
広島	Hiroshima	4,578	1,672	3,627	2,163	1,354	1,488	464	84	11
高松	Takamatsu	3,368	1,031	2,131	1,088	740	985	318	63	24
福岡	Fukuoka	3,896	1,437	3,089	1,786	1,072	1,335	408	77	28
熊本	Kumamoto	2,712	1,074	2,339	1,498	857	944	276	64	24
沖縄	Okinawa	537	277	767	470	218	360	141	28	15
合計	Total	115,124	33,508	70,560	39,351	23,643	28,336	10,975	2,565	608

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	1億円超 Over than 100 million yen	3億円超 Over than 300 million yen	5億円超 Over than 500 million yen	10億円超 Over than 1 billion yen	20億円超 Over than 2 billion yen	30億円超 Over than 3 billion yen	50億円超 Over than 5 billion yen	合計 Total
	札幌	Sapporo	6	-	-	-	-	-	-
仙台	Sendai	5	-	-	-	-	-	-	15,078
関東信越	Kanto Shinetsu	12	5	-	1	-	-	-	36,685
東京	Tokyo	146	17	16	5	5	-	-	96,538
金沢	Kanazaawa	4	1	-	-	-	-	-	7,593
名古屋	Nagoya	37	6	2	-	1	2	-	46,614
大阪	Osaka	48	4	6	3	-	-	-	61,983
広島	Hiroshima	12	2	2	-	-	-	-	15,457
高松	Takamatsu	5	4	-	-	-	-	-	9,757
福岡	Fukuoka	8	-	1	1	-	-	-	13,138
熊本	Kumamoto	9	1	-	-	-	-	-	9,798
沖縄	Okinawa	-	-	-	-	-	-	-	2,813
合計	Total	292	40	27	10	6	2	-	325,047

（注）この表は、「(1)人員、財産価額、税額」の「人員」欄を国税局別に示したものである。

Note: This table shows "Number of persons" of the table " (1) Number of persons, value of property, amount of tax" by Regional Taxation Bureaus.

6 - 3 贈与財産種類別

Breakdown of Donated Property by Type

受贈人員、財産価額

Number of donees and value of property

財産等の種類 Type of property	暦年課税分 Calendar-Year Taxation		相続時精算課税分 Taxation System for Settlement at the Time of Inheritance		合計 Total		
	①		②		③		
	人 員 Number of taxpayers	取得財産価額 Value of properties acquired	人 員 Number of taxpayers	取得財産価額 Value of properties acquired	人 員 Number of taxpayers	取得財産価額 Value of properties acquired	
	人 Person	百万円 Million yen	人 Person	百万円 Million yen	人 Person	百万円 Million yen	
Land 土地	田 (耕作権及び 永小作権を含む。) Rice field (including cultivation right and perennial tenant right)	2,531	7,278	1,980	11,044	4,488	18,322
	畑 (耕作権及び 永小作権を含む。) Farm land (including cultivation right and perennial tenant right)	2,273	6,415	1,742	7,039	3,998	13,453
	宅地 (借地権を含む。) Housing land (including leasehold)	55,261	251,012	22,870	230,718	77,763	481,730
	山林 Forest land	2,334	3,564	1,451	3,262	3,758	6,826
	その他の土地 Other land	4,031	11,515	1,745	12,615	5,767	24,130
	計 Subtotal	63,313	279,784	25,817	264,677	88,637	544,462
Business (Agriculture) property 家屋、構築物 House, Structures	機械器具、農耕具、 じゅう器、備品 Machinery, Implements, Utensils, Equipment	47	99	61	336	108	435
	商品、製品、半製品、 原材料、農産物等 Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	16	50	31	163	47	213
	売掛金 Account receivable	11	14	11	56	22	70
	その他の財産 Other properties	207	368	62	464	268	831
	計 Subtotal	277	531	144	1,018	420	1,549
	Securities 有価証券	株式及び出資 Stocks and investment	53,207	173,172	2,499	74,105	55,563
公債及び社債 Public bond and corporate bond		293	1,670	53	1,245	346	2,915
投資・貸付信託 Investment/ Loan trust beneficiary certificate		163	503	48	1,030	210	1,533
計 Subtotal		53,507	175,344	2,555	76,380	55,910	251,724
Other properties 現金、預貯金等 Cash, Deposit, etc.	家庭用財産 Household properties	121,289	271,836	44,048	539,716	164,927	811,552
	生命保険金等 Life insurance amount, etc.	38	61	11	30	49	91
	立木の他 Standing timber	2,545	11,504	343	4,145	2,887	15,649
	その他の Others	175	98	127	160	296	258
	計 Subtotal	11,709	29,689	778	11,406	12,481	41,095
合計 Total	252,399	823,018	74,108	935,457	325,047	1,758,475	

調査対象等：平成20年中に財産の贈与を受けた者について、平成21年6月30日までに提出された「申告書（修正申告書を除く。）」に基づいて作成した。

- (注) 1. 「人員」欄の「実」は実人員を示す。
2. 人員について、暦年課税分と相続時精算課税分に重複する者があるため、の合計は合計と一致しない。

Subject of survey, etc.: Those who acquired property as a gift during 2008. The table was prepared on the basis of "returns (excluding amended returns)" filed by June 30, 2009.

- Note: 1 "Actual" in the column "Number of taxpayers" means actual number of taxpayers.
2 The total③ is not in agreement with the total of ①Calendar-year taxation and ②Taxation system for settlement at the time of inheritance due to the existence of overlapping persons in ①Calendar-year taxation and ②Taxation system for settlement at the time of inheritance.