

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 |
| | 外 Excluding | 外 Excluding |
| 取得財産価額(本年分) Value of properties acquired (for the current year) | 355,924 | 1,579,791 |
| 配偶者控除額 Amount of exemption for spouse | 13,538 | 172,595 |
| 基礎、特別控除額 Amount of basic and specific exemption | 354,932 | 809,720 |
| 基礎、特別控除後の 課税価格 Taxable amount after basic and special exemption | 301,120 | 608,578 |
| 贈与税額 Amount of gift tax | 実 Actual 301,083 | 133,825 |
| 外国税額控除 Credit for foreign tax | 5 | 1 |
| 外国税額控除後の額 Amount of tax after credit for foreign tax | 実 Actual 301,083 | 133,824 |
| 農地等納税猶予額 Amount for tax payment postponed for agricultural land | 89 | 550 |
| 株式等納税猶予額 Amount for tax payment postponed for equity | 72 | 4,485 |
| 納付税額 Amount of tax payment | 実 Actual 301,006 | 128,789 |
| 災害減免法第4条 による免除税額 Exemption Act to Sec. 4 | 1 | 0 |

調査対象等：平成24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。)について、平成25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。

- (注) 1 外書は災害減免法第6条の適用を受けた人員及び被害を受けた部分の価額を示す。
2 「人員」欄の「実」は実人員を示す。

Subject of survey, etc.:

Of persons acquiring property as gift during 2012, with regard to those obligated to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption 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), taxation performance based upon returns filed and cases processed (corrections, determinations, etc.) by June 30, 2013, has been prepared in accordance with "Returns, resolutions, etc.".

- Notes: 1 "Excluding" shows number of taxpayer who applied for "Disaster Exemption Act to Sec. 6" and the amount of a part of the damage of "Disaster Exemption Act to Sec. 6".
2 "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.

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) | 311,163 | 1,030,847 |
| 配偶者控除額 Amount of exemption for spouse | 13,538 | 172,595 |
| 基礎控除額 Amount of basic exemption | 311,163 | 342,284 |
| 基礎控除後の課税価格 Taxable value after basic exemption | 298,003 | 526,952 |
| 贈与税額 Amount of gift tax | 297,952 | 117,457 |
| 外国税額控除 Credit for foreign tax | 4 | 1 |
| 外国税額控除後の額 Amount of tax after credit for foreign tax | 297,952 | 117,456 |

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 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) | 46,207 | 548,944 |
| 特別控除額 Amount of special exemption | 45,174 | 467,436 |
| 特別控除後の課税価格 Taxable amount after special exemption | 3,282 | 81,626 |
| 贈与税額 Amount of gift tax | 3,282 | 16,369 |
| 外国税額控除 Credit for foreign tax | 1 | 0 |
| 外国税額控除後の額 Amount of tax after credit for foreign tax | 3,282 | 16,368 |

(参考) 住宅取得等資金の非課税制度の状況

Re. Statistics for the acquisition of a residence by fund donation

| 区 分 Type | 人 員 Number of taxpayers | 金 額 Amount of money |
|---|----------------------------|--|
| | 人 Person | 百万円 million yen |
| 住宅取得等資金の金額 Value of the acquisition of a residence by fund donation | 実 Actual 71,943 | 内 Including 729,125 785,846 |

調査対象等：平成24年中に財産の贈与を受けた者について、平成25年6月30日までの申告又は処理(更正、決定等)による事績を「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、「金額」欄の「内」は非課税の適用を受けた金額を示す。

Subject of survey, etc.: Records regarding the results of declarations or processes (including correction and determination) handled by June 30, 2013, for persons who acquired property as a gift in 2012 were prepared based on "Returns, resolutions, etc".

Note: In the "Number of taxpayers" column, "Actual" denotes the actual number of taxpayers in the "Amount of money" column, "Including" denotes the amount of tax exempted.

(2) 課税状況の累年比較 (合計分)

Yearly comparison of statistics of taxation (Total)

| 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 |
| 平成19年分 2007 | 358,832 | 2,053,834 | 260,990 | 107,362 |
| 20 2008 | 325,060 | 1,758,082 | 242,873 | 103,949 |
| 21 2009 | 310,944 | 1,629,939 | 236,274 | 101,762 |
| 22 2010 | 310,324 | 1,529,126 | 251,629 | 129,201 |
| 23 2011 | 340,243 | 1,624,845 | 282,243 | 136,223 |
| 24 2012 | 355,924 | 1,579,791 | 301,006 | 128,789 |

(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 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 |
| | 人 Person | 百万円 million yen | 人 Person | 百万円 million yen |
| 平成21年分 2009 | 246,254 | 795,253 | 66,505 | 834,686 |
| 22 2010 | 261,143 | 900,372 | 50,663 | 628,754 |
| 23 2011 | 292,559 | 1,020,029 | 49,204 | 604,816 |
| 24 2012 | 311,163 | 1,030,847 | 46,207 | 548,944 |

(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 | Amount of self-assessment | 355,826 | 1,578,620 | 301,268 | 128,472 |
| | 修正申告による増差額 | Amount increased by amended returns | 1,356 | 3,103 | 1,291 | 616 |
| | 更正による増差額 | Amount increased by correction, | 12 | 7 | 2 | 26 |
| | 更正等による減差額 | Amount reduced by correction, etc. | 399 | △ 1,939 | 355 | △ 299 |
| | 決定額 | Amount determined | - | - | - | - |
| | 計 | Total | 355,924 | 1,579,791 | 301,006 | 128,789 |
| | | | Actual | | Actual | |
| For the preceding years 過年分 | 申告額 | Amount of self-assessment | 13,438 | 57,092 | 13,085 | 9,784 |
| | 修正申告による増差額 | Amount increased by amended returns | 2,097 | 8,229 | 2,107 | 2,405 |
| | 更正による増差額 | Amount increased by correction, | 4 | 87 | 3 | 20 |
| | 更正等による減差額 | Amount reduced by correction, etc. | 655 | △ 2,754 | 603 | △ 462 |
| | 決定額 | Amount determined | 10 | 393 | 10 | 173 |
| | 計 | Total | 15,430 | 63,047 | 15,100 | 11,920 |
| | | | Actual | | Actual | |
| Total 合計 | 申告額 | Amount of self-assessment | 369,264 | 1,635,712 | 314,353 | 138,257 |
| | 修正申告による増差額 | Amount increased by amended returns | 3,453 | 11,332 | 3,398 | 3,021 |
| | 更正による増差額 | Amount increased by correction, | 16 | 95 | 5 | 20 |
| | 更正等による減差額 | Amount reduced by correction, etc. | 1,054 | △ 4,694 | 958 | △ 761 |
| | 決定額 | Amount determined | 10 | 393 | 10 | 173 |
| | 計 | Total | 371,354 | 1,642,838 | 316,106 | 140,710 |
| | | | Actual | | Actual | |

調査対象等: 「本年分」は、平成24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。)について、平成25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。

「過年分」は、平成23年以前に贈与を受けた者のうち、申告義務のある者について、平成24年7月1日から平成25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.: Regarding "For the current year", with respect to those who acquire property as gift during 2012, with regard to those obligated to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption 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), taxation performance based upon returns filed and cases processed (corrections, determinations, etc.) by June 30, 2013, has been prepared in accordance with "Returns, resolutions, etc.".

Regarding "For the preceding year", with respect to those who acquired property as gift before 2011, taxation by returns filed or cases processed (corrections or determinations, etc.) made from July 1, 2012, to June 30, 2013, is shown based on "Returns, resolutions, etc."

Note: "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.

(4) 国税局別の課税状況（合計分）

Statistics of taxation by Regional Taxation Bureaus (Total)

| 国税局 Regional Taxation Bureau | 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 |
| | | 人 Person | 百万円 million yen | 人 Person | 百万円 million yen |
| 札幌 | Sapporo | 10,389 | 44,937 | 7,653 | 2,293 |
| 仙台 | Sendai | 15,389 | 69,221 | 10,959 | 3,936 |
| 関東信越 | Kanto Shinetsu | 40,425 | 177,561 | 33,081 | 10,559 |
| 東京 | Tokyo | 109,499 | 513,440 | 96,984 | 50,596 |
| 金沢 | Kanazawa | 7,823 | 32,820 | 6,429 | 2,363 |
| 名古屋 | Nagoya | 49,492 | 209,704 | 43,211 | 17,160 |
| 大阪 | Osaka | 70,322 | 284,775 | 62,144 | 23,656 |
| 広島 | Hiroshima | 15,413 | 69,335 | 12,389 | 5,902 |
| 高松 | Takamatsu | 9,478 | 42,388 | 7,527 | 3,093 |
| 福岡 | Fukuoka | 14,110 | 65,951 | 10,953 | 4,513 |
| 熊本 | Kumamoto | 10,318 | 47,521 | 7,364 | 2,574 |
| 沖縄 | Okinawa | 3,266 | 22,138 | 2,312 | 2,145 |
| 合計 | Total | 355,924 | 1,579,791 | 301,006 | 128,789 |

(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)

| 国税局 Regional Taxation Bureau | 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 |
| | | 人 Person | 百万円 million yen | 人 Person | 百万円 million yen |
| 札幌 | Sapporo | 8,086 | 24,852 | 2,366 | 20,085 |
| 仙台 | Sendai | 11,406 | 33,820 | 4,073 | 35,401 |
| 関東信越 | Kanto Shinetsu | 34,479 | 108,932 | 6,105 | 68,629 |
| 東京 | Tokyo | 99,565 | 352,330 | 10,287 | 161,110 |
| 金沢 | Kanazawa | 6,689 | 20,861 | 1,173 | 11,959 |
| 名古屋 | Nagoya | 44,571 | 147,641 | 5,098 | 62,063 |
| 大阪 | Osaka | 64,212 | 200,795 | 6,314 | 83,980 |
| 広島 | Hiroshima | 12,956 | 45,300 | 2,555 | 24,034 |
| 高松 | Takamatsu | 7,804 | 24,804 | 1,751 | 17,585 |
| 福岡 | Fukuoka | 11,401 | 37,280 | 2,782 | 28,671 |
| 熊本 | Kumamoto | 7,694 | 24,592 | 2,706 | 22,929 |
| 沖縄 | Okinawa | 2,300 | 9,639 | 997 | 12,498 |
| 合計 | Total | 311,163 | 1,030,847 | 46,207 | 548,944 |

(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 |
| | 人 Person | 百万円 million yen | 人 Person | 百万円 million yen | 人 Person | 百万円 million yen |
| 本年分 | For the current year | 166 | 10 | 4,689 | 232 | - |
| 過年前分 | For the preceding years | 880 | 153 | 9,270 | 1,248 | △ 62 |
| 合計 | Total | 1,046 | 163 | 13,959 | 1,480 | △ 62 |

(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、取得財産価額、税額

Number of persons, Value of properties acquired, 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 ② | | | 合 計 Total ③ | | |
|--|--------------------------------------|---------------------------------|--|---|---------------------------------|--|------------------------|---------------------------------|--------------------------|
| | 人員 | 取得財産価額 | 外国税額 控除後の額 | 人員 | 取得財産価額 | 外国税額 控除後の額 | 人員 | 取得財産価額 | 納付税額 |
| | Number of taxpayers | Value of properties acquired | Amount of tax after credit for foreign tax | Number of taxpayers | Value of properties acquired | Amount of tax after credit for foreign tax | Number of taxpayers | Value of properties acquired | Amount of tax payment |
| 150万円以下 Less than 1.5 million yen | Person 132,504 | million yen 159,390 | million yen 1,363 | Person 1,799 | million yen 1,775 | million yen 37 | Person 133,379 | million yen 160,329 | million yen 1,410 |
| 150万円超 Over than 1.5 million yen | 38,558 | 71,058 | 2,870 | 1,486 | 2,682 | 11 | 39,880 | 73,451 | 2,871 |
| 200万円 " | 2 | 84,501 | 246,122 | 15,929 | 6,536 | 71 | 90,714 | 265,145 | 15,946 |
| 400万円 " | 4 | 34,320 | 175,369 | 18,731 | 9,789 | 118 | 44,043 | 228,323 | 18,785 |
| 700万円 " | 7 | 8,505 | 71,917 | 10,888 | 8,559 | 138 | 17,006 | 147,276 | 10,966 |
| 1,000万円 " | 10 | 8,622 | 123,476 | 12,430 | 11,887 | 415 | 20,538 | 296,194 | 12,687 |
| 2,000万円 " | 20 | 3,402 | 74,241 | 4,265 | 4,442 | 661 | 7,875 | 181,899 | 4,833 |
| 3,000万円 " | 30 | 326 | 12,573 | 5,065 | 1,023 | 2,358 | 1,361 | 51,700 | 7,185 |
| 5,000万円 " | 50 | 217 | 15,577 | 7,068 | 403 | 3,587 | 623 | 43,520 | 9,734 |
| 1億円 " | 100 | 137 | 22,662 | 10,792 | 174 | 27,352 | 312 | 50,440 | 13,202 |
| 3億円 " | 300 | 22 | 8,837 | 3,746 | 19 | 7,331 | 42 | 16,317 | 4,725 |
| 5億円 " | 500 | 21 | 16,214 | 7,757 | 9 | 6,539 | 31 | 23,235 | 8,779 |
| 10億円 " | 1 billion yen | 12 | 14,673 | 6,541 | 2 | 2,396 | 14 | 17,069 | 7,255 |
| 20億円 " | 2 | 5 | 12,992 | 6,468 | 2 | 5,641 | 7 | 18,633 | 7,597 |
| 30億円 " | 3 | 1 | 5,000 | 2,497 | - | - | 1 | 5,000 | 2,497 |
| 50億円 " | 5 | - | - | - | - | - | - | - | - |
| 合 計 Total | 311,153 | 1,030,101 | 116,410 | 46,130 | 548,519 | 16,284 | 355,826 | 1,578,620 | 128,472 |

調査対象等：平成24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。）について、平成25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①と相続時精算課税分②に重複する者があるため、①②の合計は合計③と一致しない。

Subject of survey, etc.: Of persons acquiring property as gift during 2012, with regard to those obligated acquisitions to declare those acquisitions (excluding person who only chose calendar-year taxation on the rest of the value applied tax exemption 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), the table was prepared on the basis of "returns (except for amended returns) filed by June 30, 2013.

Note: The total ③ 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 ① Calendar-year taxation and ②Taxation system for settlement at the time of inheritance.

(2) 国税局別の人員 (合計分)

(単位：人)

Number of persons by Regional Taxation Bureaus (Total)

(In person)

| 取得財産価額階級 Value range of property acquired | 150万円 以下 | 150万円 超 | 200万円 超 | 400万円 超 | 700万円 超 | 1,000 万円超 | 2,000 万円超 | 3,000 万円超 | 5,000 万円超 |
|---|------------------------------|-------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| | Less than 1.5 million yen | Over 1.5 million yen | Over 2 million yen | Over 4 million yen | Over 7 million yen | Over 10 million yen | Over 20 million yen | Over 30 million yen | Over 50 million yen |
| 札幌 Sapporo | 3,461 | 1,099 | 2,591 | 1,665 | 661 | 718 | 165 | 21 | 14 |
| 仙台 Sendai | 4,877 | 1,670 | 3,991 | 2,263 | 1,107 | 1,115 | 290 | 36 | 17 |
| 関東信越 Kanto Shinetsu | 14,177 | 4,803 | 10,299 | 5,193 | 2,205 | 2,649 | 835 | 134 | 73 |
| 東京 Tokyo | 42,997 | 11,895 | 27,010 | 13,073 | 4,646 | 5,991 | 2,879 | 525 | 273 |
| 金沢 Kanazaawa | 3,071 | 875 | 1,996 | 896 | 354 | 450 | 143 | 20 | 5 |
| 名古屋 Nagoya | 18,093 | 5,923 | 13,457 | 5,891 | 2,111 | 2,655 | 1,078 | 162 | 58 |
| 大阪 Osaka | 30,041 | 7,481 | 17,020 | 7,790 | 2,788 | 3,378 | 1,412 | 243 | 98 |
| 広島 Hiroshima | 5,001 | 1,742 | 4,495 | 2,072 | 797 | 945 | 270 | 51 | 20 |
| 高松 Takamatsu | 3,393 | 1,104 | 2,419 | 1,218 | 502 | 586 | 195 | 42 | 13 |
| 福岡 Fukuoka | 4,536 | 1,616 | 3,744 | 1,965 | 897 | 954 | 299 | 51 | 30 |
| 熊本 Kumamoto | 3,058 | 1,281 | 2,814 | 1,513 | 670 | 731 | 188 | 39 | 12 |
| 沖縄 Okinawa | 674 | 391 | 878 | 504 | 268 | 366 | 121 | 37 | 10 |
| 合 計 Total | 133,379 | 39,880 | 90,714 | 44,043 | 17,006 | 20,538 | 7,875 | 1,361 | 623 |

| 取得財産価額階級 Value range of property acquired | 1億円超 | 3億円超 | 5億円超 | 10億円超 | 20億円超 | 30億円超 | 50億円超 | 合 計 |
|---|-------------------------|-------------------------|-------------------------|--------------------|--------------------|--------------------|--------------------|---------|
| | Over 100 million yen | Over 300 million yen | Over 500 million yen | Over 1 billion yen | Over 2 billion yen | Over 3 billion yen | Over 5 billion yen | Total |
| 札幌 Sapporo | 2 | 1 | - | - | - | - | - | 10,398 |
| 仙台 Sendai | 11 | 2 | - | - | - | - | - | 15,379 |
| 関東信越 Kanto Shinetsu | 24 | 5 | 2 | - | - | - | - | 40,399 |
| 東京 Tokyo | 138 | 14 | 12 | 6 | 5 | - | - | 109,464 |
| 金沢 Kanazaawa | 8 | 1 | 1 | 1 | - | - | - | 7,821 |
| 名古屋 Nagoya | 31 | 10 | 5 | 3 | - | - | - | 49,477 |
| 大阪 Osaka | 48 | 5 | 8 | - | 1 | 1 | - | 70,314 |
| 広島 Hiroshima | 8 | 1 | 2 | 2 | - | - | - | 15,406 |
| 高松 Takamatsu | 8 | - | - | - | 1 | - | - | 9,481 |
| 福岡 Fukuoka | 17 | 1 | - | 1 | - | - | - | 14,111 |
| 熊本 Kumamoto | 6 | 2 | 1 | - | - | - | - | 10,315 |
| 沖縄 Okinawa | 11 | - | - | 1 | - | - | - | 3,261 |
| 合 計 Total | 312 | 42 | 31 | 14 | 7 | 1 | - | 355,826 |

(注) この表は、「(1)人員、取得財産価額、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 acquired, 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、取得財産価額
Number of donees and value of properties acquired

| 取得財産等の種類 Type of properties acquired, etc. | 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。) 畑 (耕作権及び 永小作権を含む。) 宅地 (借地権を含む。) 山林 その他の土地 計 | Rice field (including cultivation right and perennial tenant right) | 2,279 | 6,058 | 1,669 | 8,853 | 3,928 | 14,911 |
| | Farm land (including cultivation right and perennial tenant right) | 2,210 | 5,874 | 1,509 | 6,680 | 3,684 | 12,554 |
| | Housing land (including leasehold) | 56,773 | 261,960 | 22,677 | 202,860 | 79,084 | 464,820 |
| | Forest land | 2,285 | 3,411 | 1,196 | 2,270 | 3,464 | 5,681 |
| | Other land | 3,778 | 10,256 | 1,554 | 11,212 | 5,314 | 21,468 |
| 計 Subtotal | 実 64,154 | 287,560 | 実 25,118 | 231,874 | 実 88,790 | 519,434 | |
| Business (Agriculture) property 家屋、構築物 機械器具、農耕具、 備品 商品、製品、半製品、 原材料、農産物等 掛 売 その他の財産 計 | House, Structures | 25,587 | 56,473 | 13,153 | 35,801 | 38,511 | 92,273 |
| | Machinery, Implements, Utensils, Equipment | 54 | 76 | 38 | 172 | 92 | 248 |
| | Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc. | 18 | 44 | 21 | 150 | 39 | 194 |
| | Accounts receivable | 45 | 95 | 10 | 33 | 55 | 128 |
| | Other properties | 645 | 1,268 | 40 | 277 | 685 | 1,546 |
| 計 Subtotal | 実 753 | 1,483 | 実 97 | 632 | 実 850 | 2,115 | |
| Securities 有価証券 株式及び出資 債及び社債 貸付信託 受益証券 計 | Stocks and investment | 61,437 | 219,599 | 2,108 | 70,485 | 63,383 | 290,085 |
| | Public bond and Corporate bond | 553 | 1,638 | 75 | 1,076 | 628 | 2,714 |
| | Investment/ Loan trust beneficiary certificate | 431 | 3,816 | 110 | 2,053 | 541 | 5,869 |
| | 計 Subtotal | 実 62,246 | 225,053 | 実 2,249 | 73,615 | 実 64,325 | 298,668 |
| Other properties 現金、預貯金等 庭用財産 生命保険金等 立木の他 計 | Cash, Deposit, etc. | 164,845 | 408,047 | 17,150 | 196,901 | 181,614 | 604,948 |
| | Household properties | 40 | 93 | 10 | 45 | 50 | 138 |
| | Life insurance amount, etc. | 2,223 | 7,363 | 164 | 1,168 | 2,386 | 8,531 |
| | Standing timber | 137 | 105 | 55 | 84 | 192 | 189 |
| | Others | 17,651 | 43,924 | 1,472 | 8,399 | 19,113 | 52,323 |
| 計 Subtotal | 実 19,980 | 51,392 | 実 1,682 | 9,651 | 実 21,651 | 61,043 | |
| 合 計 Total | 実 311,153 | 1,030,101 | 実 46,130 | 548,519 | 実 355,826 | 1,578,620 | |

調査対象等：平成24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。）について、平成25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①と相続時精算課税分②に重複する者があるため、①②の合計は合計③と一致しない。

Subject of survey, etc.: Of persons acquiring property as gift during 2012, with regard to those obligated to declare those acquisitions (excluding per son who only chose calendar-year taxation on the rest of the value applied tax exemption 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), the table was prepared on the basis of "returns (except for amended returns) filed by June 30, 2013.

Notes: 1 "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.

2 The total ③ 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.