

## 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)	401,716	1,859,171
配偶者控除額 Amount of exemption for spouse	15,474	203,075
基礎、特別控除額 Amount of basic and special exemption	400,700	917,152
基礎、特別控除後の課税価額 Taxable amount after basic and special exemption	339,576	749,886
<b>贈与税額 Amount of gift tax</b>	<b>339,531</b>	<b>174,711</b>
外国税額控除 Credit for foreign tax	16	195
外国税額控除後の額 Amount of tax after credit for foreign tax	339,531	174,517
農地等納税猶予額 Amount for tax payment postponed for agricultural land	77	772
株式等納税猶予額 Amount for tax payment postponed for equity	78	4,754
<b>納付税額 Amount of tax payment</b>	<b>339,457</b>	<b>168,991</b>
災害減税法第4条による免除税額 Exemption Act to Sec. 4	-	-

調査対象等：平成25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26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、災害減税法第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(合計分)と一致しない。

Subject of survey, etc.:

Of persons acquiring property as gift during 2013, 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 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), taxation performance based upon returns filed and cases processed (corrections, determinations, etc.) by June 30, 2014, has been prepared in accordance with "Returns, resolutions, etc."

Note: 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 Of the Number of taxpayers, "Total" is not equal to the total of "Calendar-Year Taxation ①" and "Taxation System for Settlement at the Time of Inheritance ②" due to the existence of overlapping persons in ① and ②.

## 課税状況(暦年課税分①)

Statistics of taxation (Calendar-Year Taxation ①)

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)	351,010	1,224,684
配偶者控除額 Amount of exemption for spouse	15,474	203,075
基礎控除額 Amount of basic exemption	351,010	386,111
基礎控除後の課税価額 Taxable amount after basic exemption	335,950	646,341
<b>贈与税額 Amount of gift tax</b>	<b>335,876</b>	<b>153,963</b>
外国税額控除 Credit for foreign tax	14	195
外国税額控除後の額 Amount of tax after credit for foreign tax	335,876	153,768

## 課税状況(相続時精算課税分②)

Statistics of taxation (Taxation System for Settlement at the Time of Inheritance ②)

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)	52,492	634,487
特別控除額 Amount of special exemption	51,457	531,041
特別控除後の課税価額 Taxable amount after special exemption	3,827	103,544
<b>贈与税額 Amount of gift tax</b>	<b>3,827</b>	<b>20,748</b>
外国税額控除 Credit for foreign tax	2	-
外国税額控除後の額 Amount of tax after credit for foreign tax	3,827	20,748

## (参考1) 住宅取得等資金の非課税制度の状況

Re1. Status of the tax exemption system 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 Amount of the fund donation for the acquisition of a residence	75,241	575,168 658,338

調査対象等：平成25年中に財産の贈与を受けた者について、平成26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) 「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 (corrections, determinations, etc.) handled by June 30, 2014, for persons who acquired property as a gift in 2013 were prepared based on "Returns, resolutions, etc."

Note: In the "Amount of money" column, "Including" means the amount of tax exempted.

## (参考2) 教育資金の非課税制度の状況

Re2. Status of the tax exemption system for educational funds

区 分 Type	人 員 Number of taxpayers	金 額 Amount of money
	人 Person	百万円 million yen
非課税拠出額 Amount of tax-exempt donation	69,231	489,549
教育資金支出額 (管理契約終了分) Amount of the educational fund that was spent (that the agreement for the management terminated)	16	28

調査対象等：平成25年中に財産の贈与を受けた者について、「非課税拠出額」を「教育資金非課税申告書」等に基づいて作成した。

平成25年中に教育資金管理契約が終了した者について、「教育資金支出額」を「教育資金管理契約の終了に関する調書」に基づいて作成した。

Subject of survey, etc.: With regard to a person who received a gift of property during 2013, "the amount of tax-exempt donation" has been prepared in accordance with the "Return Form for a Tax-exempt Educational Fund", etc.

With regard to a person for whom an agreement for the management of an educational fund terminated during 2013, "the amount of the educational fund that was spent" has been prepared in accordance with the "Report on Termination of an Agreement for the Management of an Education Fund."

## (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 20 年 分 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
25 2013	401,716	1,859,171	339,457	168,991

(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 20 年 分 2008	252,403	823,657	74,138	934,425
21 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
25 2013	351,010	1,224,684	52,492	634,487

## (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	401,428	1,858,373	339,329	169,167
	修正申告による増差額	Amount increased by amended returns	1,600	4,327	1,539	681
	更正による増差額	Amount increased by correction,	1	△ 2	1	0
	更正等による減差額	Amount reduced by correction, etc.	675	△ 3,527	504	△ 858
	決定額	Amount determined	-	-	-	-
	計	<b>Total</b>	<b>実 Actual</b>	<b>401,716</b>	<b>1,859,171</b>	<b>実 Actual</b>
For the preceding years 過半分	申告額	Amount of self-assessment	13,569	53,159	13,237	7,987
	修正申告による増差額	Amount increased by amended returns	1,991	7,717	2,027	1,918
	更正による増差額	Amount increased by correction,	6	140	6	67
	更正等による減差額	Amount reduced by correction, etc.	1,128	△ 6,367	1,059	△ 1,229
	決定額	Amount determined	20	214	19	66
	計	<b>Total</b>	<b>実 Actual</b>	<b>15,483</b>	<b>54,863</b>	<b>実 Actual</b>
Grand Total 合計	申告額	Amount of self-assessment	414,997	1,911,532	352,566	177,154
	修正申告による増差額	Amount increased by amended returns	3,591	12,043	3,566	2,599
	更正による増差額	Amount increased by correction,	7	138	7	67
	更正等による減差額	Amount reduced by correction, etc.	1,803	△ 9,894	1,563	△ 2,087
	決定額	Amount determined	20	214	19	66
	計	<b>Total</b>	<b>実 Actual</b>	<b>417,199</b>	<b>1,914,033</b>	<b>実 Actual</b>

調査対象等: 「本年分」は、平成25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26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。  
「過半分」は、平成24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25年7月1日から平成26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 acquire property as gift during 2013, 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, 2014, has been prepared in accordance with "Returns, resolutions, etc."

Regarding "For the preceding year", with respect to those who acquired property as gift before 2012, taxation by returns filed or cases processed (corrections or determinations, etc.) made from July 1, 2013, to June 30, 2014, 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	11,584	52,914	8,502	3,451
仙台	Sendai	17,739	81,373	12,626	3,940
関東信越	Kanto Shinetsu	45,063	203,292	36,868	13,721
東京	Tokyo	124,138	615,451	110,017	68,751
金沢	Kanazawa	8,931	38,422	7,249	3,067
名古屋	Nagoya	56,582	241,672	49,287	19,235
大阪	Osaka	78,316	339,318	69,299	34,303
広島	Hiroshima	17,471	78,650	13,951	5,982
高松	Takamatsu	10,658	46,082	8,543	3,050
福岡	Fukuoka	15,831	80,722	12,142	7,472
熊本	Kumamoto	11,569	56,118	8,226	4,502
沖縄	Okinawa	3,834	25,156	2,747	1,516
合計	<b>Total</b>	<b>401,716</b>	<b>1,859,171</b>	<b>339,457</b>	<b>168,991</b>

(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	8,909	28,563	2,740	24,352
仙台	Sendai	13,129	39,573	4,746	41,800
関東信越	Kanto Shinetsu	38,478	126,951	6,818	76,341
東京	Tokyo	113,036	428,261	11,557	187,190
金沢	Kanazawa	7,540	23,939	1,447	14,483
名古屋	Nagoya	50,975	172,299	5,826	69,372
大阪	Osaka	71,558	242,875	7,005	96,443
広島	Hiroshima	14,575	48,549	2,986	30,101
高松	Takamatsu	8,883	27,968	1,833	18,114
福岡	Fukuoka	12,678	47,666	3,260	33,056
熊本	Kumamoto	8,554	28,449	3,097	27,669
沖縄	Okinawa	2,695	9,590	1,177	15,566
合計	<b>Total</b>	<b>351,010</b>	<b>1,224,684</b>	<b>52,492</b>	<b>634,487</b>

## (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	135	7	3,966	138	-
過年前分	For the preceding years	574	123	8,648	1,274	42
合計	<b>Total</b>	<b>709</b>	<b>131</b>	<b>12,614</b>	<b>1,412</b>	<b>119</b>

(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 Number of taxpayers	取得財産価額 Value of properties acquired	外国税額 控除後の額 Amount of tax after credit for foreign tax	人員 Number of taxpayers	取得財産価額 Value of properties acquired	外国税額 控除後の額 Amount of tax after credit for foreign tax	人員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax payment
150万円以下 Less than 1.5 million yen	人 Person 144,354	百万円 million yen 173,487	百万円 million yen 1,470	人 Person 1,960	百万円 million yen 1,965	百万円 million yen 37	人 Person 145,208	百万円 million yen 174,404	百万円 million yen 1,499
150万円超 Over than 1.5 million yen	42,354	78,280	3,160	1,620	2,923	13	43,776	80,845	3,160
200万円 "	2	98,460	288,311	17,663	8,043	24,486	89	106,141	311,719
400万円 "	4	40,642	207,469	21,985	10,828	59,428	124	51,252	265,694
700万円 "	7	9,877	83,467	13,702	9,254	80,700	164	19,118	163,981
1,000万円 "	10	10,007	144,024	14,980	13,558	195,076	472	23,619	339,737
2,000万円 "	20	4,220	92,167	6,116	5,271	126,734	800	9,493	219,121
3,000万円 "	30	356	13,487	5,421	1,130	42,944	2,608	1,526	57,764
5,000万円 "	50	239	16,843	7,674	473	32,959	4,302	724	50,489
1億円 "	100	187	32,720	15,375	229	37,048	6,308	416	69,721
3億円 "	300	56	21,918	10,545	20	7,282	1,381	76	29,232
5億円 "	500	33	23,478	11,574	11	7,522	1,437	45	31,642
10億円 "	1 billion yen	17	22,008	10,939	6	9,857	1,956	23	31,865
20億円 "	2	7	16,026	7,993	2	4,576	905	9	20,602
30億円 "	3	1	3,134	1,550	-	-	-	1	3,134
50億円 "	5	1	8,054	4,024	-	-	-	1	8,425
合計 Total	350,811	1,224,873	154,173	52,405	633,500	20,598	401,428	1,858,373	169,167

調査対象等：平成25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26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 2013, 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, 2014.

Note: Of the Number of taxpayers, the Total ③ is not equal to 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 and ②.

## (2) 国税局別の人員 (合計分)

Number of persons by Regional Taxation Bureaus (Total)

(単位：人)

(In person)

国税局 Regional Taxation Bureau	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	3,770	1,208	2,990	1,790	741	796	223	34	15
仙台	Sendai	5,499	1,998	4,740	2,505	1,208	1,318	378	58	20
関東信越	Kanto Shinetsu	15,165	5,263	11,961	5,928	2,413	2,977	1,027	180	63
東京	Tokyo	47,018	13,228	32,093	14,972	5,240	6,868	3,501	574	294
金沢	Kanazaawa	3,344	1,001	2,328	1,112	411	533	151	25	12
名古屋	Nagoya	20,088	6,528	15,759	7,054	2,428	3,070	1,321	159	82
大阪	Osaka	32,125	8,136	19,663	9,254	3,169	3,883	1,576	247	118
広島	Hiroshima	5,444	1,919	5,147	2,443	981	1,108	318	59	20
高松	Takamatsu	3,607	1,217	2,908	1,423	554	676	198	27	23
福岡	Fukuoka	4,910	1,627	4,329	2,332	965	1,137	379	75	28
熊本	Kumamoto	3,411	1,353	3,157	1,798	710	819	234	38	24
沖縄	Okinawa	827	298	1,066	641	298	434	187	50	25
合計	Total	145,208	43,776	106,141	51,252	19,118	23,619	9,493	1,526	724

国税局 Regional Taxation Bureau	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	7	2	-	1	-	-	-	11,577
仙台	Sendai	11	-	-	1	-	-	-	17,736
関東信越	Kanto Shinetsu	40	6	3	-	-	-	-	45,026
東京	Tokyo	174	37	22	12	7	-	-	124,040
金沢	Kanazaawa	6	-	2	1	-	-	-	8,926
名古屋	Nagoya	42	13	1	3	-	-	-	56,548
大阪	Osaka	78	10	7	4	2	1	1	78,274
広島	Hiroshima	16	-	4	-	-	-	-	17,459
高松	Takamatsu	8	2	-	-	-	-	-	10,643
福岡	Fukuoka	22	3	4	1	-	-	-	15,812
熊本	Kumamoto	9	3	2	-	-	-	-	11,558
沖縄	Okinawa	3	-	-	-	-	-	-	3,829
合計	Total	416	76	45	23	9	1	1	401,428

(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			
土地 Land	田（耕作権及び永小作権を含む。） Rice field (including cultivation right and perennial tenant right)	2,475	7,138	1,745	8,709	4,195	15,847		
	畑（耕作権及び永小作権を含む。） Farm land (including cultivation right and perennial tenant right)	2,427	6,063	1,587	6,581	3,991	12,644		
	宅地（借地権を含む。） Housing land (including leasehold)	62,417	296,318	24,732	222,059	86,707	518,377		
	山林 Forest land	2,479	3,917	1,239	2,705	3,692	6,622		
	その他の土地 Other land	4,482	11,717	1,744	12,614	6,192	24,331		
	計 Subtotal	実 Actual	70,605	325,153	実 Actual	27,442	252,668	実 Actual	97,472
家屋、構築物 House, Structures	House, Structures	28,458	62,882	14,300	39,980	42,541	102,862		
	事業（農業）用財産 Business (agriculture) property	機械器具、農耕具、備品 Machinery, Implements, Utensils, Equipment	66	126	44	198	110	324	
		商品、製品、半製品、原材料、農産物等 Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	20	47	21	108	41	155	
		売掛金 Accounts receivable	32	68	11	64	43	132	
		その他の財産 Other properties	756	1,542	47	381	803	1,922	
		計 Subtotal	実 Actual	864	1,783	実 Actual	107	751	実 Actual
有価証券 Securities	株式及び出資 Stocks and investment	66,874	289,670	2,665	96,898	69,307	386,568		
	公債及び社債 Public bond and Corporate bond	589	2,633	59	537	648	3,170		
	投資・貸付信託証券 Investment/ Loan trust beneficiary certificate	442	1,271	99	1,477	541	2,748		
	計 Subtotal	実 Actual	67,699	293,574	実 Actual	2,765	98,911	実 Actual	70,225
現金、預貯金等 Cash, Deposit, etc.	Cash, Deposit, etc.	191,814	482,486	20,515	229,891	211,763	712,377		
	家庭用財産 Household properties	Household properties	28	59	12	32	40	92	
		生命保険金等 Life insurance amount, etc.	1,948	6,762	132	1,122	2,080	7,884	
		立木の他 Standing timber	152	128	76	86	225	213	
		その他 Others	19,312	52,045	1,517	10,059	20,816	62,104	
		計 Subtotal	実 Actual	21,387	58,935	実 Actual	1,708	11,267	実 Actual
合計 Total	実 Actual	350,811	1,224,873	実 Actual	52,405	633,500	実 Actual	401,428	1,858,373

調査対象等：平成25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26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 2013, 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, 2014.

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

2 Of the Number of taxpayers, the Total③ is not equal to 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 and ②.