

# 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26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27年6月30日までの申告又は処理による課税実績を示したものである。

なお、一部について、平成25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実績について調査している。

## 2 用語の説明（平成26年分）

この章における用語の意義は、次のとおりである。

- (1) 農地等納税猶予税額 贈与者の推定相続人である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として、一定の要件の下に贈与税の納税が猶予され、その猶予される金額をいう。
- (2) 株式等納税猶予税額 後継者である受贈者が、贈与により、経済産業大臣の認定を受ける非上場会社の株式等を親族（先代経営者）から全部又は一定以上取得し、その会社を経営していく場合に、その後継者が納付すべき贈与税のうち、その株式等（一定の部分に限る。）に対応する贈与税の全額の納税が猶予され、その猶予される金額をいう。
- (3) 医療法人持分納税猶予税額 認定医療法人の持分を有する者（贈与者）がその持分の全部又は一部を放棄したことにより、その認定医療法人の持分を有する他の者（受贈者）に贈与税が課される場合に、納付すべき贈与税のうち、その放棄により受けた利益の価額に対応する贈与税については、一定の要件の下に贈与税の納税が猶予され、その猶予される金額をいう。
- (4) 住宅取得等資金の非課税制度 父母や祖父母など直系尊属から、自己の居住の用に供する住宅用の家屋の新築若しくは取得又は増改築等の対価に充てるための金銭（住宅取得等資金）の贈与を受けた場合において、一定の要件を満たすときは、住宅取得等資金のうち、省エネ等基準（省エネルギー対策等級4相当であること、耐震等級2以上であること又は免震建築物であること）に適合する住宅用の家屋であることにつき証明がされたもの（省エネ等住宅）に係るものは1,000万円まで、省エネ等住宅以外の住宅に係るものは500万円までの金額について贈与税が非課税となる。
- (5) 教育資金の非課税制度 30歳未満の受贈者が、教育資金（学校等に直接支払われる入学金、授業料等）に充てるため、金融機関等との教育資金管理契約に基づき、祖父母など直系尊属から信託受益権等を取得した場合には、その信託受益権等の価額のうち1,500万円までの金額に相当する部分の価額については、教育資金非課税申告書を提出することにより贈与税が非課税となる。また、受贈者が30歳に達することなどにより、教育資金管理契約が終了した場合には、非課税拠出額（教育資金非課税申告書等に本制度の適用を受けるものとして記載された金額の合計額）から教育資金支出額（金融機関等において教育資金の支払の事実が確認され、かつ、記録された金額の合計額）を控除した残額について、贈与があったこととされる。

## 3 贈与税の税率等（平成26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格	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) 医療法人持分税額控除 認定医療法人の持分を有する者（贈与者）がその持分の全部又は一部を放棄したことにより、その認定医療法人の持分を有する他の者（受贈者）に贈与税が課される場合に、その受贈者がその放棄の時からその放棄により受けた利益に係る贈与税の申告期限までの間に、認定医療法人の持分の全部又は一部を放棄したときには、放棄した持分に相当する贈与税額が、その受贈者の贈与税額から控除される。
- (4) 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。

## 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 2014 based on returns filed or cases processed made by June 30, 2015 (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).

With respect to some items, the survey for taxation statistics was made based on returns filed or cases processed for those who acquired properties as gifts before 2013.

### 2 Terminology (for 2014)

The following terms in this section mean as follows.

- (1) Amount of postponed tax payment for agricultural land, etc. Refers to the amount of gift tax corresponding to the value of the gifted agricultural land, etc., for which the payment is postponed under certain requirements. This can be applied when the donee is the donor's presumptive heir and also the successor of the agricultural business.
- (2) Amount of postponed tax payment for stocks, etc. Refers to the amount of gift tax corresponding to stocks, etc., for which the payment is postponed (but only for a specific portion of stocks). This can be applied when the donee of the stocks, etc., who is the successor of the business, runs the company by acquiring all or not less than a certain portion of stocks, etc. in a non-listed company approved by the Minister of Economy, Trade and Industry, by means of donation from one of his/her relatives (former business owner).
- (3) Amount of postponed tax payment for interests in medical corporations Refers to the amount of gift tax corresponding to the value of benefits received from renunciation, for which payment is postponed under certain conditions. This can be applied when persons holding interests in authorized medical corporations (donors) renounce part or all of the interest, and as a result, gift tax is imposed on other persons holding interests in the authorized medical corporations (donees).
- (4) Tax exemption system for the acquisition of a residence by fund donation If a person receives from his/her parents, grandparents, or other lineal ascendants money as a gift to be used for constructing or acquiring a residential building for private use or extending and rebuilding his/her own house (hereafter referred to as "residence acquisition fund") under certain conditions, a portion of the residence acquisition fund will be exempted from the gift tax: As for houses that are proven as residential buildings meeting the energy-saving standard (equivalent to the 4th grade of energy-saving measures, the 2nd grade of earthquake resistance or higher, or base-isolated building) (hereafter referred to as "energy-saving houses"), up to 10 million yen of the residence acquisition fund will be exempted from the tax, while for houses other than energy-saving houses, up to 5 million yen will be excluded.
- (5) Tax exemption system for educational funds Where a recipient who is under 30 years old acquires from his/her grandparents, or other lineal ascendants a beneficial interest, etc. in a trust pursuant to an agreement for the management of an educational fund (for an admission fee, tuition fee or other charges to be paid directly to a school or other educational institution) entered into with a financial institution, etc. in order for an education fund to be allocated to such recipient, a portion of the value of the beneficial interest, etc. with a value of up to 15 million yen will be exempted from gift tax by the submission of a Return Form for a Tax-exempt Educational Fund. And, where the agreement terminates for reasons such as the recipient reaching the age of 30, the balance remaining after deducting the amount of the educational fund that was spent (the total amount of the payments that was confirmed to be paid for education and recorded at the financial institutions, etc.) from the tax-exempt donation (the total amount written in the Return Form for a Tax-exempt Educational Fund, etc. as the amount to which this system is applicable) shall be regarded to be donated.

### 3 Tax rate of gift tax, etc. (for 2014)

#### (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 of deduction	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 the 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 the 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 a marital term of more than 20 years, when 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, whichever 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) Amount of tax credit for interests in medical corporations When persons holding interests in authorized medical corporations (donors) renounce part or all of the interest, and as a result, gift tax is imposed on other persons holding interests in the authorized medical corporations (donees), and when the donees renounce part or all of the interest in authorized medical corporations during the period from the renunciation until the due date of declaration of gift tax pertaining to the benefits received from the renunciation, the amount of gift tax corresponding to the interest renounced is deducted from the amount of gift tax to be paid by the donees.
- (4) Special exemption (taxation system for settlement at the 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.