

6-1 課 税 状 況 Statistics of Taxation

(1) 課 税 状 況 (合計分)
Statistics of taxation (Total)

区 分 Type	申告状況 Statistics of filing returns		課税状況 Statistics of taxation	
	人 員 Number of taxpayers	金 額 Amount of money	人 員 Number of taxpayers	金 額 Amount of money
	人 Person	百万円 million yen	人 Person	百万円 million yen
	外 Excluding	外 Excluding	外 Excluding	外 Excluding
取得財産価額 (本年分) Value of properties acquired (for the current year)	549,059	2,147,610	452,004	2,102,758
配偶者控除額 Amount of exemption for spouse	13,959	178,189	13,959	178,189
基礎、特別控除額 Amount of basic and special exemption	496,083	979,949	450,752	930,091
基礎、特別控除後の課税価額 Taxable amount after basic and special exemption	/		393,746	1,010,537
贈与税額 Amount of gift tax			393,746	243,196
外国税額控除額 Credit for foreign tax			27	78
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			-	-
差引税額 Amount of tax after deduction			393,746	243,117
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			35	447
株式等納税猶予税額 Amount for tax payment postponed for equity			270	26,567
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations			3	530
納付税額 Amount of tax payment			393,561	215,573
災害減免法第4条による免除税額 Amount of exemption of tax by "Disaster Exemption Act to Sec. 4"			-	-

調査対象等： 「申告状況」は、平成27年中に財産の贈与を受けた者について、平成28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。
「課税状況」は、平成27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28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) 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。
3 (暦年課税分①)の「取得財産価額(本年分)」の人員について、「内 特例贈与財産分」の人員と「内 一般贈与財産分」の人員に重複する者があるため、「内 特例贈与財産分」の人員と「内 一般贈与財産分」の人員の合計は「取得財産価額(本年分)」の人員と一致しない。

課 税 状 況 (暦年課税分①)
Statistics of taxation (Calendar-Year Taxation ①)

区 分 Type	申告状況 Statistics of filing returns		課税状況 Statistics of taxation	
	人 員 Number of taxpayers	金 額 Amount of money	人 員 Number of taxpayers	金 額 Amount of money
	人 Person	百万円 million yen	人 Person	百万円 million yen
取得財産価額 (本年分) Value of properties acquired (for the current year)	500,738	1,539,896	403,683	1,495,044
内 特例贈与財産分 Special gift property	248,479	776,852	216,412	749,835
内 一般贈与財産分 General gift property	254,899	763,044	189,733	745,209
配偶者控除額 Amount of exemption for spouse	13,959	178,189	13,959	178,189
基礎控除額 Amount of basic exemption	449,008	493,909	403,683	444,051
基礎控除後の課税価額 Taxable amount after basic exemption	/		390,012	888,863
贈与税額 Amount of gift tax			390,012	218,861
外国税額控除額 Credit for foreign tax			26	78
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			-	-
差引税額 Amount of tax after deduction			390,012	218,782

Subject of survey, etc.:
This table for statistics of filing returns and cases processed is prepared based on "Returns, resolutions, etc." which describe the returns filed or cases processed (corrections or determinations, etc.) through June 30, 2016 with respect to persons who acquire property as gifts during 2015.
This table for statistics of taxation is of persons acquiring property as gift during 2015, 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, 2016, has been prepared in accordance with "Returns, resolutions, etc."

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	申告状況 Statistics of filing returns		課税状況 Statistics of taxation	
	人 員 Number of taxpayers	金 額 Amount of money	人 員 Number of taxpayers	金 額 Amount of money
	人 Person	百万円 million yen	人 Person	百万円 million yen
取得財産価額 (本年分) Value of properties acquired (for the current year)	/		49,967	607,715
特別控除額 Amount of special exemption			48,657	486,040
特別控除後の課税価額 Taxable amount after special exemption			3,988	121,674
贈与税額 Amount of gift tax			3,988	24,335
外国税額控除額 Credit for foreign tax			1	0
差引税額 Amount of tax after deduction			3,988	24,335

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.

3 Of the Number of persons of "Value of properties acquired (for the current year)" in (Calendar-Year Taxation ①), "Total" is not equal to the total of "Special gift property" and "General gift property" due to the existence of overlapping persons between them.

(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
住宅取得等資金の金額 Amount of the fund donation for the acquisition of a residence	人 Person 66,726	百万円 million yen Including 617,860 657,187

調査対象等： 平成27年中に財産の贈与を受けた者について、平成28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, 2016, for persons who acquired property as a gift in 2015 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
非課税抛出资额 Amount of tax-exempt donation	人 Person 85,587	百万円 million yen 519,600
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)	586	2,106

調査対象等： 平成27年中に財産の贈与を受けた者等について、「非課税抛出资额」を「教育資金非課税申告書」等に基づいて作成した。

平成27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 persons who received a gift of property during 2015, "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 2015, "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."

(参考3) 結婚・子育て資金の非課税制度の状況

Re3. Status of the tax exemption system for marriage and childcare funds

区 分 Type	人 員 Number of taxpayers	金 額 Amount of money
非課税抛出资额 Amount of tax-exempt donation	人 Person 3,374	百万円 million yen 8,908
結婚・子育て資金支出額 (管理契約終了分) Amount of the marriage and childcare fund that was spent (that the agreement for the management terminated)	9	21

調査対象等： 平成27年中に財産の贈与を受けた者等について、「非課税抛出资额」を「結婚・子育て資金非課税申告書」等に基づいて作成した。

平成27年中に結婚・子育て資金管理契約が終了した者について、「結婚・子育て資金支出額」を「結婚・子育て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 persons who received a gift of property during 2015, "the amount of tax-exempt donation" has been prepared in accordance with the "Return Form for a Tax-exempt Marriage and Childcare Fund", etc.

With regard to a person for whom an agreement for the management of a marriage and childcare fund terminated during 2015, "the amount of the marriage and childcare fund that was spent" has been prepared in accordance with the "Report on Termination of an Agreement for the Management of a Marriage and Childcare Fund."

6 贈 与 税

(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	
	申告状況 Statistics of filing returns		課税状況 Statistics of taxation		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	
平成 22 年 分 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
26 2014	—	—	437,217	2,160,357	376,233	278,436
27 2015	549,059	2,147,610	452,004	2,102,758	393,561	215,573

(注) この表は、「(1) 課税状況 (合計分)」を累年比較したものである。

Note: This table shows yearly comparison of "(1) Statistics of taxation(Total)".

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)	
			内 特例贈与財産分 Special gift property		内 一般贈与財産分 General gift property		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 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	人 Person	百万円 million yen	
平成 22 年 分 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
26 2014	388,806	1,551,427	—	—	—	—	50,006	608,930
27 2015	403,683	1,495,044	216,412	749,835	189,733	745,209	49,967	607,715

(注) この表は、「(1) 課税状況 (暦年課税分①)・(相続時精算課税分②)」の「課税状況」欄を累年比較したものである。

Note: This table compares the column "Taxation Statistics" in "(Calendar-Year Taxation ①) and (Taxation System for Settlement at the Time of Inheritance ②) of (1) Statistics of taxation" on a yearly basis.

(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	人 Person	百万円 million yen
For the current year 本年分	申告額	Amount of self-assessment	451,856	2,102,268	393,280	215,187
	修正申告による増差額	Amount increased by amended returns	1,809	3,571	2,063	835
	更正による増差額	Amount increased by correction	4	9	3	1
	更正等による減差額	Amount reduced by correction, etc.	552	△ 3,089	667	△ 449
	決定額	Amount determined	—	—	—	—
	計	Total	実 Actual	452,004	2,102,758	実 Actual
For the preceding years 過半分	申告額	Amount of self-assessment	15,889	67,172	15,600	9,492
	修正申告による増差額	Amount increased by amended returns	2,802	8,457	2,896	2,145
	更正による増差額	Amount increased by correction	3	362	6	178
	更正等による減差額	Amount reduced by correction, etc.	1,408	△ 4,392	1,400	△ 1,047
	決定額	Amount determined	9	191	9	75
	計	Total	実 Actual	18,541	71,789	実 Actual
Grand Total 合計	申告額	Amount of self-assessment	467,745	2,169,440	408,880	224,679
	修正申告による増差額	Amount increased by amended returns	4,611	12,028	4,959	2,979
	更正による増差額	Amount increased by correction	7	370	9	179
	更正等による減差額	Amount reduced by correction, etc.	1,960	△ 7,482	2,067	△ 1,496
	決定額	Amount determined	9	191	9	75
	計	Total	実 Actual	470,545	2,174,547	実 Actual

調査対象等: 「本年分」は、平成27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28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。
「過半分」は、平成26年以前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7月1日から平成28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 2015, 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, 2016, has been prepared in accordance with "Returns, resolutions, etc.".

Regarding "For the preceding year", with respect to persons obligated to declare the acquisitions of the persons who acquired property as gifts before 2014 (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 by returns filed or cases processed (corrections or determinations, etc.) made from July 1, 2015 to June 30, 2016 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)

項目 Subject	取得財産価額 Value of properties acquired				納付税額 Amount of tax payment	
	申告状況 Statistics of filing returns		課税状況 Statistics of taxation			
	人員 Number of taxpayers	金額 Amount	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	人 Person	百万円 million yen
札幌 Sapporo	15,192	62,572	13,107	61,410	9,943	4,024
仙台 Sendai	22,835	95,001	19,477	93,600	14,497	5,690
関東信越 Kanto Shinetsu	62,266	229,138	49,894	224,030	42,212	16,761
東京 Tokyo	172,366	724,480	141,190	710,353	129,156	96,165
金沢 Kanazawa	12,205	41,872	10,054	41,092	8,547	2,766
名古屋 Nagoya	79,566	292,749	64,094	287,183	57,560	31,829
大阪 Osaka	105,340	378,955	87,388	367,943	78,844	33,226
広島 Hiroshima	24,325	91,591	19,902	89,879	16,431	7,181
高松 Takamatsu	14,432	51,184	11,951	49,996	9,854	3,291
福岡 Fukuoka	20,493	85,440	17,737	84,284	14,084	7,917
熊本 Kumamoto	15,104	65,545	12,917	64,340	9,367	4,903
沖縄 Okinawa	4,935	29,082	4,293	28,648	3,066	1,822
合計 Total	549,059	2,147,610	452,004	2,102,758	393,561	215,573

(注) この表は、「(1) 課税状況（合計分）」を国税局別に示したものである。

Note: This table shows "(1) Statistics of taxation(Total)" 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)	
			内 特例贈与財産分 Special gift property		内 一般贈与財産分 General gift property			
	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	人 Person	百万円 million yen	人 Person	百万円 million yen
札幌 Sapporo	10,336	36,021	5,383	18,413	5,023	17,608	2,846	25,389
仙台 Sendai	14,911	49,763	7,730	24,170	7,255	25,594	4,676	43,837
関東信越 Kanto Shinetsu	43,609	150,180	23,033	76,084	20,803	74,096	6,493	73,849
東京 Tokyo	131,655	545,206	73,972	276,825	58,410	268,381	9,898	165,147
金沢 Kanazawa	8,752	28,520	4,856	15,346	3,945	13,174	1,344	12,572
名古屋 Nagoya	58,953	219,240	30,582	108,956	28,926	110,284	5,361	67,942
大阪 Osaka	81,030	274,449	43,765	138,856	37,713	135,593	6,585	93,493
広島 Hiroshima	17,019	60,794	8,648	31,135	8,481	29,658	2,991	29,085
高松 Takamatsu	10,171	32,052	4,988	15,106	5,227	16,946	1,841	17,944
福岡 Fukuoka	14,537	51,441	7,471	24,163	7,139	27,277	3,295	32,844
熊本 Kumamoto	9,697	35,837	4,733	15,840	5,023	19,997	3,325	28,503
沖縄 Okinawa	3,013	11,540	1,251	4,941	1,788	6,600	1,312	17,108
合計 Total	403,683	1,495,044	216,412	749,835	189,733	745,209	49,967	607,715

(注) この表は、「(1) 課税状況（暦年課税分①）・（相続時精算課税分②）」の「課税状況」欄を国税局別に示したものである。

Note: This table shows the column "Statistics of taxation" in "(Calendar-Year Taxation ①) and (Taxation System for Settlement at the Time of Inheritance ②) of (1) Statistics of taxation" by Regional Taxation Bureaus.

(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	人 Person	百万円 million yen	人 Person	百万円 million yen	人 Person	百万円 million yen
過年分 For the preceding years	55	3	4,513	135	—	—
合計 Total	617	125	10,163	870	50	144
合計 Total	672	128	14,676	1,005	50	144

(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	差引税額	人員	取得財産価額	差引税額	人員	取得財産価額	納付税額
	Number of taxpayers	Value of properties acquired	Amount of tax after deduction	Number of taxpayers	Value of properties acquired	Amount of tax after deduction	Number of taxpayers	Value of properties acquired	Amount of tax payment
	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	154,693	185,783	1,562	2,019	1,994	37	155,777	186,913	5,080
150万円超 Over than 1.5 million yen	47,891	88,996	3,632	1,832	3,300	19	49,530	91,949	3,623
200万円 "	2	116,471	341,716	7,533	22,938	106	123,640	363,618	21,776
400万円 "	4	52,729	272,562	28,959	60,519	191	63,733	332,305	27,872
700万円 "	7	14,298	120,636	18,449	79,422	192	23,289	199,464	17,738
1,000万円 "	10	12,481	175,949	22,982	171,779	446	24,376	347,778	22,231
2,000万円 "	20	3,930	87,372	7,957	104,528	794	8,286	192,380	8,199
3,000万円 "	30	611	23,269	8,924	43,180	2,660	1,768	66,707	10,727
5,000万円 "	50	312	22,044	10,101	33,685	487	812	56,324	12,018
1億円 "	100	203	33,595	16,970	36,514	6,060	446	71,523	16,262
3億円 "	300	58	23,173	12,168	15,816	2,903	100	39,127	12,348
5億円 "	500	36	26,216	14,171	8,056	1,566	48	34,956	11,225
10億円 "	1 billion yen	17	23,117	12,608	13,821	2,690	27	36,938	11,603
20億円 "	2	16	38,167	20,909	-	-	16	38,167	19,585
30億円 "	3	2	9,070	4,979	11,430	2,271	5	20,500	7,250
50億円 "	5	3	23,618	12,971	-	-	3	23,618	7,649
合 計 Total	403,751	1,495,283	218,865	49,755	606,985	24,154	451,856	2,102,268	215,187

調査対象等：平成27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28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 2015, 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, 2016.

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 Less than 1.5 million yen	150万円超 Over 1.5 million yen	200万円超 Over 2 million yen	400万円超 Over 4 million yen	700万円超 Over 7 million yen	1,000万円超 Over 10 million yen	2,000万円超 Over 20 million yen	3,000万円超 Over 30 million yen	5,000万円超 Over 50 million yen	
札幌	3,888	1,358	3,627	2,231	951	782	185	53	14	
仙台	6,065	2,170	5,153	2,907	1,317	1,310	408	73	44	
関東信越	16,497	5,804	13,564	7,050	2,774	2,929	901	199	95	
東京	50,894	15,218	37,613	19,501	6,755	7,200	2,805	624	283	
金沢	3,777	1,078	2,705	1,365	435	478	145	40	15	
名古屋	21,550	7,324	18,812	8,773	2,842	3,200	1,161	216	107	
大阪	33,432	9,203	23,071	11,548	4,086	4,061	1,465	278	119	
広島	5,738	2,322	6,095	3,045	1,139	1,124	309	77	27	
高松	4,022	1,295	3,381	1,675	636	690	174	32	24	
福岡	5,349	1,852	4,986	2,777	1,126	1,184	321	78	31	
熊本	3,631	1,463	3,575	2,183	860	877	222	51	28	
沖縄	934	443	1,058	678	368	541	190	47	25	
合 計 Total	155,777	49,530	123,640	63,733	23,289	24,376	8,286	1,768	812	

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired								合 計 Total
	1億円超 Over 100 million yen	3億円超 Over 300 million yen	5億円超 Over 500 million yen	10億円超 Over 1 billion yen	20億円超 Over 2 billion yen	30億円超 Over 3 billion yen	50億円超 Over 5 billion yen		
札幌	17	4	1	1	-	-	-	13,112	
仙台	21	6	1	-	-	-	-	19,475	
関東信越	51	5	3	1	-	-	-	49,874	
東京	152	48	24	16	9	3	2	141,147	
金沢	6	2	2	-	-	-	-	10,048	
名古屋	59	8	3	1	5	-	1	64,062	
大阪	76	13	10	5	-	2	-	87,369	
広島	16	3	1	1	1	-	-	19,898	
高松	12	-	-	-	-	-	-	11,941	
福岡	18	6	1	1	-	-	-	17,730	
熊本	14	4	2	1	-	-	-	12,911	
沖縄	4	1	-	-	-	-	-	4,289	
合 計 Total	446	100	48	27	16	5	3	451,856	

(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)	2,379	6,170	1,604	8,319	3,966	14,489		
	畑 (耕作権及び永小作権を含む。) Farm land (including cultivation right and perennial tenant right)	2,253	5,678	1,418	5,998	3,656	11,676		
	宅地 (借地権を含む。) Housing land (including leasehold)	62,337	287,237	25,470	215,592	87,327	502,830		
	山林 Forest land	2,552	3,896	1,127	2,722	3,657	6,617		
	その他の土地 Other land	4,604	13,808	1,772	13,871	6,360	27,679		
計 Subtotal	実 Actual	70,219	316,789	実 Actual	28,291	246,502	実 Actual	97,927	563,290
家業(農業)用財産 Business (agriculture) property	屋、構築物 House, Structures	29,126	65,475	15,254	42,274	44,118	107,749		
	機械器具、農耕具、 じゆう器、備品 Machinery, Implements, Utensils, Equipment	81	136	57	271	138	407		
	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	37	19	121	39	158		
	売掛金 Accounts receivable	35	56	4	7	39	63		
	その他の財産 Other properties	955	2,071	46	398	1,001	2,468		
計 Subtotal	実 Actual	1,080	2,300	実 Actual	116	797	実 Actual	1,196	3,096
有価証券 Securities	株式及び出資 Stocks and investment	75,467	366,754	2,996	122,761	78,146	489,515		
	債及び社債 Public bond and Corporate bond	683	4,899	62	1,401	745	6,301		
	投資・貸付信託 Investment/ Loan trust beneficiary 証券 certificate	885	5,492	94	1,030	979	6,522		
	計 Subtotal	実 Actual	76,779	377,145	実 Actual	3,104	125,193	実 Actual	79,565
現金、預貯金等 Other properties	現金、預貯金等 Cash, Deposit, etc.	233,725	652,020	16,321	181,015	249,739	833,035		
	庭用財産 Household properties	70	152	6	25	76	178		
	生命保険金等 Life insurance amount, etc.	2,299	7,830	151	1,102	2,450	8,933		
	立木の Standing timber	195	188	81	142	273	330		
	その他 Others	23,312	73,383	1,514	9,935	24,807	83,318		
計 Subtotal	実 Actual	25,782	81,402	実 Actual	1,734	11,179	実 Actual	27,494	92,581
合計 Total	実 Actual	403,751	1,495,283	実 Actual	49,755	606,985	実 Actual	451,856	2,102,268

調査対象等：平成27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28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 2015, 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), the table was prepared on the basis of "returns (except for amended returns) filed by June 30, 2016.

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.