

6 - 1 申告・課税状況 Statistics of filing returns and Statistics of Taxation

(1) 申告・課税状況 (合計分)
Statistics of filing returns and 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)	17	26	16	25
配偶者控除額 Amount of exemption for spouse	519,417	2,049,096	431,806	2,004,371
基礎、特別控除額 Amount of basic and special exemption	11,261	140,172	11,261	140,172
基礎、特別控除後の課税価額 Taxable amount after basic and special exemption	475,685	920,696	430,726	871,259
贈与税額 Amount of gift tax			380,655	999,028
外国税額控除額 Credit for foreign tax			13	20
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			1	0
差引税額 Amount of tax after deduction			380,655	228,408
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			24	333
株式等納税猶予税額 Amount for tax payment postponed for equity			227	17,602
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations			5	53
納付税額 Amount of tax payment			380,496	210,420
災害減免法第4条による免除税額 Disaster Exemption Act to Sec. 4			-	-

調査対象等: 「申告状況」は、平成28年中に財産の贈与を受けた者について、平成29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28年中に財産の贈与を受けた者のうち、申告義務のある者(住居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29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。
- 4 (相続時精算課税分②)の「申告状況」は、「課税状況」と一致するため記載を省略している(6-2、6-3において同じ)。

申告・課税状況 (暦年課税分①)
Statistics of filing returns and 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)	475,717	1,440,096	388,106	1,395,371
内 特例贈与財産分 Special gift property	239,008	749,846	208,968	722,158
内 一般贈与財産分 General gift property	243,598	690,250	181,370	673,213
配偶者控除額 Amount of exemption for spouse	11,261	140,172	11,261	140,172
基礎控除額 Amount of basic exemption	433,049	476,354	388,106	426,917
基礎控除後の課税価額 Taxable amount after basic exemption			376,831	834,370
贈与税額 Amount of gift tax			376,831	195,497
外国税額控除額 Credit for foreign tax			12	13
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			1	0
差引税額 Amount of tax after deduction			376,831	195,484

Subject of survey, etc.:

This table for statistics of filing returns is prepared based on "Returns, resolutions, etc." which describe the returns filed or cases processed (corrections or determinations, etc.) through June 30, 2017 with respect to persons who acquire property as gifts during 2016.

This table for statistics of taxation is of persons acquiring property as gift during 2016, 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, 2017, has been prepared in accordance with "Returns, resolutions, etc."

申告・課税状況 (相続時精算課税分②)
Statistics of filing returns and 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)			45,352	609,000
特別控除額 Amount of special exemption			44,234	444,342
特別控除後の課税価額 Taxable amount after special exemption			4,123	164,658
贈与税額 Amount of gift tax			4,123	32,932
外国税額控除額 Credit for foreign tax			1	7
差引税額 Amount of tax after deduction			4,123	32,924

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.

4 Since "Statistics of filing returns" of "Taxation System for Settlement at the Time of Inheritance ②" equal to "Statistics of taxation", its description is omitted.

(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	59,265	内 Including 478,889 520,715

調査対象等：平成28年中に財産の贈与を受けた者について、平成29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, 2017, for persons who acquired property as a gift in 2016 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
非課税抛出资额 Amount of tax-exempt donation	43,716	250,551
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)	1,413	6,604

調査対象等：平成28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28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 2016, "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 2016, "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
	人 Person	百万円 million yen
非課税抛出资额 Amount of tax-exempt donation	2,415	6,321
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)	84	152

調査対象等：平成28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28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 2016, "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 2016, "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		
平成 23 年 分	人 Person	百万円 million yen	人 Person	百万円 million yen	人 Person	百万円 million yen
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
28 2016	519,417	2,049,096	431,806	2,004,371	380,496	210,420

(注) この表は、「(1) 申告・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 filing returns and 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		
平成 23 年 分	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
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
28 2016	388,106	1,395,371	208,968	722,158	181,370	673,213	45,352	609,000

(注) この表は、「(1) 申告・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 filing returns and Statistics of taxation" on a yearly basis.

(3) 課税状況における申告又は処理の別

Statistics of filing returns or cases processed of Statistics of taxation

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 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	申告額	Amount of self-assessment	431,697	2,003,484	380,241	210,189	
	修正申告による増差額	Amount increased by amended returns	1,776	4,330	1,903	1,001	
	更正による増差額	Amount increased by correction	4	16	2	0	
	更正等による減差額	Amount reduced by correction, etc.	592	△ 3,462	641	△ 770	
	決定額	Amount determined	1	3	1	0	
	計	Total	実 Actual	431,806	2,004,371	実 Actual	380,496
過去年分 For the preceding years	申告額	Amount of self-assessment	16,319	64,947	16,061	10,303	
	修正申告による増差額	Amount increased by amended returns	2,774	12,649	2,971	4,320	
	更正による増差額	Amount increased by correction	3	173,687	3	34,769	
	更正等による減差額	Amount reduced by correction, etc.	1,395	△ 9,251	1,492	△ 3,099	
	決定額	Amount determined	9	54	9	9	
	計	Total	実 Actual	18,966	242,086	実 Actual	18,886
合計 Grand Total	申告額	Amount of self-assessment	448,016	2,068,431	396,302	220,492	
	修正申告による増差額	Amount increased by amended returns	4,550	16,979	4,874	5,322	
	更正による増差額	Amount increased by correction	7	173,703	5	34,769	
	更正等による減差額	Amount reduced by correction, etc.	1,987	△ 12,713	2,133	△ 3,870	
	決定額	Amount determined	10	57	10	9	
	計	Total	実 Actual	450,772	2,246,456	実 Actual	399,382

調査対象等: 「本年分」は、平成28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29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。
「過去年分」は、平成27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28年7月1日から平成29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 2016, 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, 2017, 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 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), taxation by returns filed or cases processed (corrections or determinations, etc.) made from July 1, 2016 to June 30, 2017 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	14,253	59,754	12,291	58,551	9,483	4,881
仙台 Sendai	21,976	92,010	18,843	90,594	14,197	5,786
関東信越 Kanto Shinetsu	59,207	219,574	47,882	214,468	41,129	19,191
東京 Tokyo	163,175	675,915	135,905	661,736	125,616	81,813
金沢 Kanazawa	11,448	40,527	9,492	39,704	8,094	3,216
名古屋 Nagoya	75,473	271,739	61,210	265,993	55,550	26,290
大阪 Osaka	99,004	367,933	82,376	356,984	75,111	40,573
広島 Hiroshima	22,995	89,198	18,929	87,510	15,878	8,400
高松 Takamatsu	13,419	53,123	11,157	52,018	9,416	4,609
福岡 Fukuoka	19,346	86,181	17,037	85,154	13,773	7,310
熊本 Kumamoto	14,424	64,291	12,505	63,181	9,228	5,995
沖縄 Okinawa	4,697	28,850	4,179	28,478	3,021	2,357
合計 Total	519,417	2,049,096	431,806	2,004,371	380,496	210,420

(注) この表は、「(1) 申告・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 filing returns and 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)	
	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	9,797	34,862	5,083	17,200	4,789	17,662	2,564	23,688
仙台 Sendai	14,543	47,862	7,528	24,565	7,088	23,297	4,454	42,732
関東信越 Kanto Shinetsu	42,193	143,848	22,241	70,841	20,208	73,007	5,875	70,621
東京 Tokyo	127,378	480,963	72,566	263,747	55,522	217,215	8,892	180,773
金沢 Kanazawa	8,308	26,370	4,560	13,629	3,784	12,741	1,237	13,333
名古屋 Nagoya	56,611	199,869	29,942	104,429	27,048	95,440	4,821	66,124
大阪 Osaka	76,739	272,965	40,936	139,763	36,193	133,201	5,856	84,020
広島 Hiroshima	16,382	59,865	8,401	28,473	8,098	31,392	2,650	27,645
高松 Takamatsu	9,613	32,518	4,720	16,307	4,926	16,212	1,599	19,500
福岡 Fukuoka	14,135	52,007	7,276	24,525	6,950	27,482	2,999	33,147
熊本 Kumamoto	9,437	33,288	4,508	14,326	4,982	18,962	3,152	29,892
沖縄 Okinawa	2,970	10,953	1,207	4,351	1,782	6,602	1,253	17,525
合計 Total	388,106	1,395,371	208,968	722,158	181,370	673,213	45,352	609,000

(注) この表は、「(1) 申告・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 filing returns and 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	96	7	4,371	145	-	-
過年分 For the preceding years	701	5,248	10,702	980	51	120
合計 Total	797	5,255	15,073	1,125	51	120

(注) 調査対象等は、「(3) 課税状況における申告又は処理の別」と同じである。
Note: Subjects of survey, etc. are the same as in "(3) Statistics of filing returns or cases processed of Statistics of taxation".

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		
	申告状況 Statistics of filing returns			課税状況 Statistics of taxation			申告状況 Statistics of filing returns		
	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction
150万円以下 Less than 1.5 million yen	Person 231,004	百万円 million yen 217,229		Person 143,401	百万円 million yen 172,410	百万円 million yen 1,467			
150万円超 Over than 1.5 million yen	46,661	86,747		46,661	86,747	3,542			
200万円 "	2	339,061		115,569	339,061	21,559			
400万円 "	4	269,763		52,176	269,763	28,266			
700万円 "	7	120,618		14,327	120,618	19,555			
1,000万円 "	10	161,059		11,568	161,059	26,143			
2,000万円 "	20	72,702		3,235	72,702	8,307			
3,000万円 "	30	24,004		637	24,004	9,221			
5,000万円 "	50	20,126		285	20,126	9,408			
1億円 "	100	37,709		227	37,709	19,005			
3億円 "	300	24,545		65	24,545	12,971			
5億円 "	500	32,052		45	32,052	17,277			
10億円 "	1 billion yen 14	18,189		14	18,189	9,902			
20億円 "	2	13,030		5	13,030	7,134			
30億円 "	3	3,166		1	3,166	1,737			
50億円 "	5	-		-	-	-			
合計 Total	475,819	1,440,001		388,216	1,395,182	195,493			

取得財産価額階級 Value range of property acquired	相続時精算課税分 Taxation system for settlement at the time of inheritance ②			合計 Total ③					
	課税状況 Statistics of taxation			申告状況 Statistics of filing returns			課税状況 Statistics of taxation		
	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction	人員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax payment	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	Person 1,975	百万円 million yen 1,962	百万円 million yen 42	Person 232,080	百万円 million yen 218,354		Person 144,477	百万円 million yen 173,534	百万円 million yen 1,499
150万円超 Over than 1.5 million yen	1,587	2,860	17	48,052	89,256		48,052	89,256	3,547
200万円 "	2	21,914	92	122,433	359,940		122,433	359,940	21,577
400万円 "	4	53,662	159	61,850	322,530		61,850	322,530	28,341
700万円 "	7	67,234	211	22,014	187,493		22,014	187,493	19,681
1,000万円 "	10	153,212	433	22,263	314,179		22,263	314,179	26,454
2,000万円 "	20	96,239	762	7,235	169,085		7,235	169,085	8,834
3,000万円 "	30	40,396	2,448	1,707	64,672		1,707	64,672	11,131
5,000万円 "	50	37,810	4,633	839	58,525		839	58,525	11,687
1億円 "	100	61,062	10,109	603	98,904		603	98,904	24,131
3億円 "	300	17,102	3,135	109	40,948		109	40,948	12,080
5億円 "	500	19,383	3,720	79	54,498		79	54,498	18,518
10億円 "	1 billion yen 11	14,549	2,835	24	31,758		24	31,758	10,605
20億円 "	2	11,104	2,201	8	22,075		8	22,075	8,206
30億円 "	3	3,734	742	3	10,004		3	10,004	2,681
50億円 "	5	6,080	1,216	1	6,080		1	6,080	1,216
合計 Total	45,124	608,302	32,755	519,300	2,048,303		431,697	2,003,484	210,189

調査対象等： 「申告状況」は平成28年中に財産の贈与を受けた者について、平成29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。

「課税状況」は平成28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29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 「6-1 申告・課税状況」と「6-2 贈与財産価額階級別」は、調査対象等が異なるため、人員、金額等は一致しない。
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.: This table for statistics of filing returns is prepared based on the basis of "returns (except for amended returns) filed by June 30, 2017 with respect to persons who acquire property as gifts during 2016.

This table for statistics of taxation is of persons acquiring property as gift during 2016, 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, 2017.

- Note: 1 As "6-1 Statistics of filing returns and Statistics of Taxation" and "6-2 Breakdown of Donated Property by Value Range" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.
2 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	申告状況 Statistics of filing returns								
		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	5,533	1,184	3,494	2,114	866	773	190	55	18
仙台	Sendai	8,692	2,192	5,027	3,000	1,291	1,237	366	84	50
関東信越	Kanto Shinetsu	26,726	5,799	13,641	6,746	2,450	2,622	821	191	106
東京	Tokyo	74,729	14,617	37,861	18,928	6,660	6,684	2,475	602	264
金沢	Kanazawa	5,332	1,017	2,676	1,327	458	460	119	28	14
名古屋	Nagoya	34,008	7,347	18,553	8,485	2,782	2,868	978	207	132
大阪	Osaka	47,754	8,830	22,399	11,008	3,651	3,677	1,177	291	107
広島	Hiroshima	9,277	2,183	6,018	3,036	1,034	1,030	286	61	30
高松	Takamatsu	5,888	1,235	3,267	1,665	567	557	135	42	29
福岡	Fukuoka	7,384	1,833	4,799	2,726	1,083	1,061	305	55	37
熊本	Kumamoto	5,382	1,436	3,596	2,033	834	830	205	44	27
沖縄	Okinawa	1,375	379	1,102	782	338	464	178	47	25
合計	Total	232,080	48,052	122,433	61,850	22,014	22,263	7,235	1,707	839

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	申告状況 Statistics of filing returns							
		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	18	4	-	-	-	-	-	14,249
仙台	Sendai	21	2	2	-	-	-	-	21,964
関東信越	Kanto Shinetsu	57	6	10	-	-	-	-	59,175
東京	Tokyo	210	47	29	10	5	3	1	163,125
金沢	Kanazawa	10	2	2	-	-	-	-	11,445
名古屋	Nagoya	87	6	7	3	1	-	-	75,464
大阪	Osaka	93	24	16	7	2	-	-	99,036
広島	Hiroshima	23	7	2	1	2	-	-	22,988
高松	Takamatsu	22	3	2	1	-	-	-	13,413
福岡	Fukuoka	41	3	5	-	-	-	-	19,332
熊本	Kumamoto	14	5	4	1	-	-	-	14,411
沖縄	Okinawa	7	-	-	1	-	-	-	4,698
合計	Total	603	109	79	24	8	3	1	519,300

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	課税状況 Statistics of taxation								
		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	3,571	1,184	3,494	2,114	866	773	190	55	18
仙台	Sendai	5,556	2,192	5,027	3,000	1,291	1,237	366	84	50
関東信越	Kanto Shinetsu	15,414	5,799	13,641	6,746	2,450	2,622	821	191	106
東京	Tokyo	47,472	14,617	37,861	18,928	6,660	6,684	2,475	602	264
金沢	Kanazawa	3,378	1,017	2,676	1,327	458	460	119	28	14
名古屋	Nagoya	19,741	7,347	18,553	8,485	2,782	2,868	978	207	132
大阪	Osaka	31,103	8,830	22,399	11,008	3,651	3,677	1,177	291	107
広島	Hiroshima	5,212	2,183	6,018	3,036	1,034	1,030	286	61	30
高松	Takamatsu	3,627	1,235	3,267	1,665	567	557	135	42	29
福岡	Fukuoka	5,080	1,833	4,799	2,726	1,083	1,061	305	55	37
熊本	Kumamoto	3,467	1,436	3,596	2,033	834	830	205	44	27
沖縄	Okinawa	856	379	1,102	782	338	464	178	47	25
合計	Total	144,477	48,052	122,433	61,850	22,014	22,263	7,235	1,707	839

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	課税状況 Statistics of taxation							
		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	18	4	-	-	-	-	-	12,287
仙台	Sendai	21	2	2	-	-	-	-	18,828
関東信越	Kanto Shinetsu	57	6	10	-	-	-	-	47,863
東京	Tokyo	210	47	29	10	5	3	1	135,868
金沢	Kanazawa	10	2	2	-	-	-	-	9,491
名古屋	Nagoya	87	6	7	3	1	-	-	61,197
大阪	Osaka	93	24	16	7	2	-	-	82,385
広島	Hiroshima	23	7	2	1	2	-	-	18,923
高松	Takamatsu	22	3	2	1	-	-	-	11,152
福岡	Fukuoka	41	3	5	-	-	-	-	17,028
熊本	Kumamoto	14	5	4	1	-	-	-	12,496
沖縄	Okinawa	7	-	-	1	-	-	-	4,179
合計	Total	603	109	79	24	8	3	1	431,697

(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（その1）

Number of donees and value of properties acquired (Part1)

取得財産等の種類 Type of properties acquired, etc.	申告状況 Statistics of filing returns					
	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	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
土地 Land	田 (耕作権及び永小作権を含む。)	2,330	5,863		3,607	14,066
	畑 (耕作権及び永小作権を含む。)	2,265	5,609		3,510	11,555
	宅地 (借地権を含む。)	58,559	247,774		81,096	441,742
	山林	2,548	3,271		3,522	5,484
	その他の土地	4,762	13,306		6,309	24,590
	計 Subtotal	実 Actual 66,672	275,823		実 Actual 91,470	497,437
事業（農業）用財産 Business (agriculture) property	屋、構築物	27,540	59,772		41,276	99,302
	機械器具、農耕具、 じゅう器、備品	123	233		184	551
	商品、製品、半製品、 原材料、農産物等	29	51		55	240
	売掛金	33	74		42	113
	その他の財産	1,625	3,413		1,661	3,610
	計 Subtotal	実 Actual 1,792	3,770		実 Actual 1,904	4,515
有価証券 Securities	株式及び出資	87,555	353,840		90,418	523,898
	公債及び社債	785	3,163		824	3,845
	投資・貸付証券	995	5,311		1,078	5,940
	計 Subtotal	実 Actual 89,052	362,314		実 Actual 91,979	533,683
現金、預貯金等 家庭用財産 その他の財産 Other properties	現金、預貯金等	292,672	655,865		306,989	821,164
	家庭用財産	84	148		100	193
	生命保険金等	2,596	8,088		2,751	9,221
	立木の	173	137		223	217
	その他	26,646	74,083		27,951	82,571
	計 Subtotal	実 Actual 29,392	82,308		実 Actual 30,885	92,009
合計 Total	実 Actual 475,819	1,440,001		実 Actual 519,300	2,048,303	

調査対象等：「申告状況」は平成28年中に財産の贈与を受けた者について、平成29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 「6-1 申告・課税状況」と「6-3 贈与財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。
 2 「人員」欄の「実」は、実人員を示す。
 3 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.: This table for statistics of filing returns is prepared based on the basis of "returns (except for amended returns) filed by June 30, 2017 with respect to persons who acquire property as gifts during 2016.

- Note: 1 As "6-1 Statistics of filing returns and Statistics of Taxation" and "6-3 Breakdown of Donated Property by Type" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.
 2 "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.
 3 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.

受贈人員、取得財産価額（その2）

Number of donees and value of properties acquired (Part2)

取得財産等の種類 Type of properties acquired, etc.			課税状況 Statistics of taxation					
			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	田 (耕作権及び永小作権を含む。)	Rice field (including cultivation right and perennial tenant right)	2,150	5,746	1,293	8,203	3,427	13,948
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	2,097	5,521	1,267	5,946	3,342	11,466
	宅地 (借地権を含む。)	Housing land (including leasehold)	55,976	245,453	22,959	193,968	78,513	439,421
	山林	Forest land	2,272	3,141	991	2,213	3,246	5,355
	その他の土地	Other land	4,447	13,083	1,573	11,284	5,994	24,367
	計	Subtotal	実 63,312	272,943	実 25,324	221,614	実 88,110	494,557
Business (agriculture/property)	屋、構築物	House, Structures	26,577	59,193	13,974	39,530	40,313	98,723
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	112	222	61	318	173	540
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	29	51	26	189	55	240
	売掛	Accounts receivable	33	74	9	39	42	113
	その他の財産	Other properties	1,347	3,117	36	198	1,383	3,315
	計	Subtotal	実 1,503	3,464	実 112	744	実 1,615	4,208
Securities	株式及び出資	Stocks and investment	76,357	343,121	3,238	170,058	79,220	513,178
	債及び社債	Public bond and Corporate bond	761	3,138	39	682	800	3,820
	投資・貸付信託証券	Investment/ Loan trust beneficiary certificate	962	5,281	83	629	1,045	5,910
	計	Subtotal	実 77,802	351,539	実 3,307	171,369	実 80,729	522,908
Other properties	現金、預貯金等	Cash, Deposit, etc.	224,151	629,453	14,639	165,299	238,468	794,752
	庭用財産	Household properties	83	147	16	45	99	192
	生命保険金等	Life insurance amount, etc.	2,479	7,979	157	1,133	2,634	9,113
	立木の他	Standing timber Others	156	132	50	80	206	212
	計	Subtotal	実 23,075	70,331	1,315	8,488	24,380	78,819
	計	Subtotal	実 25,687	78,443	実 1,506	9,701	実 27,180	88,144
	合計	Total	実 388,216	1,395,182	実 45,124	608,302	実 431,697	2,003,484

調査対象等：「課税状況」は平成28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29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 「6-1 申告・課税状況」と「6-3 贈与財産種類別」は、調査対象等が異なるため、人員、金額等は一致しない。
2 「人員」欄の「実」は、実人員を示す。
3 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.: This table for statistics of taxation is of persons acquiring property as gift during 2016, 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, 2017.

- Note: 1 As "6-1 Statistics of filing returns and Statistics of Taxation" and "6-3 Breakdown of Donated Property by Type" differ in Subject of survey, etc., number of taxpayers and amount of money, etc. do not equal.
2 "Actual" in the column "Number of taxpayers" means actual number of taxpayers without overlaps.
3 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.