

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)	516, 019	2, 024, 780	428, 650	1, 978, 722
配偶者控除額 Amount of exemption for spouse	10, 579	129, 116	10, 579	129, 116
基礎、特別控除額 Amount of basic and special exemption	473, 901	918, 148	427, 520	867, 147
基礎、特別控除後の課税価額 Taxable amount after basic and special exemption	/		378, 601	990, 736
贈与税額 Amount of gift tax			378, 601	211, 671
外国税額控除額 Credit for foreign tax			27	138
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			8	278
差引税額 Amount of tax after deduction			378, 601	211, 254
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			14	123
株式等納税猶予税額 Amount for tax payment postponed for equity			141	10, 221
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations			5	561
納付税額 Amount of tax payment			378, 540	200, 350
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29年中に財産の贈与を受けた者について、平成30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29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30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)	472, 652	1, 414, 525	385, 283	1, 368, 467
内 特例贈与財産分 Special gift property	236, 340	730, 966	207, 698	702, 238
内 一般贈与財産分 General gift property	239, 469	683, 559	179, 912	666, 229
配偶者控除額 Amount of exemption for spouse	10, 579	129, 116	10, 579	129, 116
基礎控除額 Amount of basic exemption	431, 648	474, 813	385, 283	423, 811
基礎控除後の課税価額 Taxable amount after basic exemption	/		374, 592	823, 817
贈与税額 Amount of gift tax			374, 592	178, 287
外国税額控除額 Credit for foreign tax			26	138
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			8	278
差引税額 Amount of tax after deduction			374, 592	177, 871

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, 2018 with respect to persons who acquire property as gifts during 2017.

This table for statistics of taxation is of persons acquiring property as gift during 2017, 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, 2018, 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)	/		44, 921	610, 255
特別控除額 Amount of special exemption			43, 772	443, 335
特別控除後の課税価額 Taxable amount after special exemption			4, 258	166, 920
贈与税額 Amount of gift tax			4, 258	33, 384
外国税額控除額 Credit for foreign tax			1	0
差引税額 Amount of tax after deduction			4, 258	33, 384

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	58,654	内 Including 458,006 499,922

調査対象等：平成29年中に財産の贈与を受けた者について、平成30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, 2018, for persons who acquired property as a gift in 2017 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	38,196	230,457
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)	2,420	12,096

調査対象等：平成29年中に財産の贈与を受けた者等について、「非課税拠出額」を「教育資金非課税申告書」及び「追加教育資金非課税申告書」等に基づいて作成した。

平成29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 2017, "the amount of tax-exempt donation" has been prepared in accordance with the "Return Form for a Tax-exempt Educational Fund" and "Return Form for an additional Tax-exempt Educational Fund", etc.

With regard to a person for whom an agreement for the management of an educational fund terminated during 2017, "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
非課税拠出額 Amount of tax-exempt donation	920	3,843
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)	135	261

調査対象等：平成29年中に財産の贈与を受けた者等について、「非課税拠出額」を「結婚・子育て資金非課税申告書」及び「追加結婚・子育て資金非課税申告書」等に基づいて作成した。

平成29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 2017, "the amount of tax-exempt donation" has been prepared in accordance with the "Return Form for a Tax-exempt Marriage and Childcare Fund" and "Return Form for an additional 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 2017, "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 24 年 分	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
28	2016	519,417	2,049,096	431,806	2,004,371	380,496
29	2017	516,019	2,024,780	428,650	1,978,722	378,540

(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		
	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 24 年 分	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
28	2016	388,106	1,395,371	208,968	722,158	181,370	673,213	45,352
29	2017	385,283	1,368,467	207,698	702,238	179,912	666,229	44,921

(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
本年分 For the current year	申告額	Amount of self-assessment	428,511	1,976,586	378,280	199,744
	修正申告による増差額	Amount increased by amended returns	1,616	4,665	1,722	1,146
	更正による増差額	Amount increased by correction	3	21	2	11
	更正等による減差額	Amount reduced by correction, etc.	544	△ 2,550	582	△ 551
	決定額	Amount determined	-	-	-	-
	計	Total	実 Actual	428,650	1,978,722	実 Actual
過去年分 For the preceding years	申告額	Amount of self-assessment	16,766	64,260	16,559	9,794
	修正申告による増差額	Amount increased by amended returns	2,562	8,026	2,850	2,191
	更正による増差額	Amount increased by correction	7	101	8	30
	更正等による減差額	Amount reduced by correction, etc.	1,549	△ 4,727	1,571	△ 994
	決定額	Amount determined	11	1,364	11	648
	計	Total	実 Actual	19,193	69,023	実 Actual
合計 Grand Total	申告額	Amount of self-assessment	445,277	2,040,846	394,839	209,538
	修正申告による増差額	Amount increased by amended returns	4,178	12,691	4,572	3,338
	更正による増差額	Amount increased by correction	10	122	10	41
	更正等による減差額	Amount reduced by correction, etc.	2,093	△ 7,278	2,153	△ 1,545
	決定額	Amount determined	11	1,364	11	648
	計	Total	実 Actual	447,843	2,047,745	実 Actual

調査対象等: 「本年分」は、平成29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30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28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29年7月1日から平成30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 2017, 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, 2018, 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 2016 (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, 2017 to June 30, 2018 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	14,191	59,649	12,213	58,429	9,425	3,675
仙台 Sendai	21,421	90,666	18,278	89,242	13,911	5,633
関東信越 Kanto Shinetsu	58,874	222,965	47,402	217,794	40,691	18,063
東京 Tokyo	163,730	693,856	136,820	679,192	126,692	88,392
金沢 Kanazawa	11,024	37,881	9,183	37,067	7,846	2,538
名古屋 Nagoya	74,684	262,496	60,581	256,369	55,161	23,345
大阪 Osaka	97,340	347,721	80,869	336,685	73,975	35,645
広島 Hiroshima	22,804	83,191	18,801	81,481	15,787	6,084
高松 Takamatsu	13,553	47,297	11,114	46,078	9,300	3,587
福岡 Fukuoka	19,292	79,759	16,843	78,610	13,672	5,802
熊本 Kumamoto	14,340	62,567	12,243	61,379	8,865	5,146
沖縄 Okinawa	4,766	36,733	4,303	36,395	3,215	2,440
合計 Total	516,019	2,024,780	428,650	1,978,722	378,540	200,350

(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	9,734	33,431	5,069	17,677	4,722	15,754	2,544	24,998
仙台 Sendai	14,266	47,612	7,345	23,003	7,018	24,609	4,146	41,630
関東信越 Kanto Shinetsu	41,704	139,178	22,061	68,646	19,874	70,532	5,887	78,616
東京 Tokyo	128,160	491,276	73,220	267,240	55,687	224,036	9,035	187,917
金沢 Kanazawa	8,021	24,259	4,375	12,351	3,685	11,908	1,219	12,808
名古屋 Nagoya	56,077	191,619	29,547	96,726	26,918	94,893	4,690	64,751
大阪 Osaka	75,320	256,724	40,264	132,629	35,511	124,095	5,742	79,961
広島 Hiroshima	16,241	53,893	8,308	26,587	8,052	27,306	2,661	27,588
高松 Takamatsu	9,527	29,782	4,700	14,775	4,877	15,007	1,644	16,297
福岡 Fukuoka	14,013	48,574	7,127	22,985	6,958	25,589	2,907	30,036
熊本 Kumamoto	9,103	32,267	4,364	14,450	4,794	17,817	3,231	29,111
沖縄 Okinawa	3,117	19,853	1,318	5,170	1,816	14,682	1,215	16,542
合計 Total	385,283	1,368,467	207,698	702,238	179,912	666,229	44,921	610,255

(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	73	4	4,277	129	-	-
過 years For the preceding years	664	118	10,934	1,072	42	68
合計 Total	737	121	15,211	1,201	42	68

(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 225,672	百万円 million yen 212,634		Person 138,314	百万円 million yen 166,470	百万円 million yen 1,432			
150万円超 Over than 1.5 million yen	2 46,612	86,834		46,612	86,834	3,556			
200万円 "	2 116,424	341,582		116,424	341,582	21,739			
400万円 "	4 53,265	275,449		53,265	275,449	28,278			
700万円 "	7 14,622	123,496		14,622	123,496	18,689			
1,000万円 "	10 11,790	162,148		11,790	162,148	25,136			
2,000万円 "	20 3,140	71,161		3,140	71,161	9,139			
3,000万円 "	30 653	24,565		653	24,565	9,429			
5,000万円 "	50 290	20,305		290	20,305	9,419			
1億円 "	100 150	25,417		150	25,417	12,799			
3億円 "	300 22	8,950		22	8,950	4,457			
5億円 "	500 38	27,667		38	27,667	14,972			
10億円 "	1 billion yen 11	15,179		11	15,179	8,284			
20億円 "	2 1	2,707		1	2,707	1,482			
30億円 "	3 1	3,067		1	3,067	1,680			
50億円 "	5 2	13,100		2	13,100	7,194			
合 計 Total	472,693	1,414,262		385,335	1,368,098	177,684			

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 1,950	百万円 million yen 1,910	百万円 million yen 42	Person 226,698	百万円 million yen 213,694		Person 139,340	百万円 million yen 167,530	百万円 million yen 1,467
150万円超 Over than 1.5 million yen	2 1,569	2,823	26	48,025	89,379		48,025	89,379	3,577
200万円 "	2 7,120	21,595	96	123,226	362,262		123,226	362,262	21,759
400万円 "	4 9,537	52,079	218	62,612	326,530		62,612	326,530	28,388
700万円 "	7 7,661	66,482	233	22,244	189,575		22,244	189,575	18,837
1,000万円 "	10 10,683	153,470	449	22,517	316,242		22,517	316,242	25,493
2,000万円 "	20 4,044	97,526	758	7,184	168,832		7,184	168,832	9,780
3,000万円 "	30 1,084	41,253	2,548	1,761	66,742		1,761	66,742	11,681
5,000万円 "	50 611	42,665	5,339	910	63,701		910	63,701	13,868
1億円 "	100 352	55,103	9,258	499	79,771		499	79,771	19,530
3億円 "	300 73	27,309	5,073	97	37,247		97	37,247	8,923
5億円 "	500 34	22,406	4,286	73	50,842		73	50,842	17,507
10億円 "	1 billion yen 3	3,186	617	14	18,366		14	18,366	8,901
20億円 "	2 2	4,976	985	3	7,693		3	7,693	2,054
30億円 "	3 1	3,547	704	2	6,613		2	6,613	2,384
50億円 "	5 2	12,160	2,427	4	25,260		4	25,260	5,594
合 計 Total	44,726	608,488	33,060	515,869	2,022,750		428,511	1,976,586	199,744

調査対象等：「申告状況」は平成29年中に財産の贈与を受けた者について、平成30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29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30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, 2018 with respect to persons who acquire property as gifts during 2017.

This table for statistics of taxation is of persons acquiring property as gift during 2017, 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, 2018.

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	5,353	1,346	3,542	2,034	861	772	180	52	23
仙台	Sendai	8,353	2,117	5,090	2,943	1,186	1,216	339	80	42
関東信越	Kanto Shinetsu	26,211	5,677	13,652	6,836	2,618	2,725	761	185	101
東京	Tokyo	73,379	14,732	38,468	19,392	6,835	7,052	2,480	661	344
金沢	Kanazawa	5,102	1,031	2,569	1,207	495	440	125	30	22
名古屋	Nagoya	33,320	7,179	18,334	8,886	2,730	2,858	988	206	104
大阪	Osaka	46,164	8,717	22,484	11,134	3,574	3,556	1,205	265	143
広島	Hiroshima	9,061	2,209	6,104	3,003	1,042	975	287	60	37
高松	Takamatsu	5,944	1,293	3,307	1,630	581	572	151	41	14
福岡	Fukuoka	7,152	1,949	4,941	2,712	1,105	1,010	303	78	35
熊本	Kumamoto	5,368	1,391	3,505	2,094	845	852	200	42	22
沖縄	Okinawa	1,291	384	1,230	741	372	489	165	61	23
合計	Total	226,698	48,025	123,226	62,612	22,244	22,517	7,184	1,761	910

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	14	2	2	-	-	-	-	14,181
仙台	Sendai	21	3	2	-	1	-	-	21,393
関東信越	Kanto Shinetsu	43	14	3	-	-	-	1	58,827
東京	Tokyo	221	42	44	9	2	2	1	163,664
金沢	Kanazawa	7	-	1	-	-	-	-	11,029
名古屋	Nagoya	49	14	6	1	-	-	-	74,675
大阪	Osaka	78	11	9	3	-	-	1	97,344
広島	Hiroshima	15	2	1	-	-	-	-	22,796
高松	Takamatsu	8	1	1	-	-	-	-	13,543
福岡	Fukuoka	21	3	1	-	-	-	1	19,310
熊本	Kumamoto	14	5	3	1	-	-	-	14,342
沖縄	Okinawa	8	-	-	-	-	-	1	4,765
合計	Total	499	97	73	14	3	2	4	515,869

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	3,375	1,346	3,542	2,034	861	772	180	52	23
仙台	Sendai	5,218	2,117	5,090	2,943	1,186	1,216	339	80	42
関東信越	Kanto Shinetsu	14,753	5,677	13,652	6,836	2,618	2,725	761	185	101
東京	Tokyo	46,487	14,732	38,468	19,392	6,835	7,052	2,480	661	344
金沢	Kanazawa	3,257	1,031	2,569	1,207	495	440	125	30	22
名古屋	Nagoya	19,217	7,179	18,334	8,886	2,730	2,858	988	206	104
大阪	Osaka	29,680	8,717	22,484	11,134	3,574	3,556	1,205	265	143
広島	Hiroshima	5,059	2,209	6,104	3,003	1,042	975	287	60	37
高松	Takamatsu	3,509	1,293	3,307	1,630	581	572	151	41	14
福岡	Fukuoka	4,691	1,949	4,941	2,712	1,105	1,010	303	78	35
熊本	Kumamoto	3,266	1,391	3,505	2,094	845	852	200	42	22
沖縄	Okinawa	828	384	1,230	741	372	489	165	61	23
合計	Total	139,340	48,025	123,226	62,612	22,244	22,517	7,184	1,761	910

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	14	2	2	-	-	-	-	12,203
仙台	Sendai	21	3	2	-	1	-	-	18,258
関東信越	Kanto Shinetsu	43	14	3	-	-	-	1	47,369
東京	Tokyo	221	42	44	9	2	2	1	136,772
金沢	Kanazawa	7	-	1	-	-	-	-	9,184
名古屋	Nagoya	49	14	6	1	-	-	-	60,572
大阪	Osaka	78	11	9	3	-	-	1	80,860
広島	Hiroshima	15	2	1	-	-	-	-	18,794
高松	Takamatsu	8	1	1	-	-	-	-	11,108
福岡	Fukuoka	21	3	1	-	-	-	-	16,849
熊本	Kumamoto	14	5	3	1	-	-	-	12,240
沖縄	Okinawa	8	-	-	-	-	-	1	4,302
合計	Total	499	97	73	14	3	2	4	428,511

(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	人 Person	百万円 Million yen
土地	田 (耕作権及び永小作権を含む。)	2,326	6,176			3,494	13,363
	畑 (耕作権及び永小作権を含む。)	2,278	5,126			3,494	15,095
	宅地 (借地権を含む。)	56,146	243,138			78,726	463,121
	山林	2,482	3,740			3,427	6,360
	その他の土地	4,668	13,213			6,354	33,591
	計 Subtotal	実 64,236	271,392			実 89,112	531,530
事業（農業）用財産	屋、構築物	26,945	58,333			40,881	98,668
	機械器具、農耕具、 じゅう器、備品	126	248			199	765
	商品、製品、半製品、 原材料、農産物等	30	63			57	251
	売掛金	22	45			34	103
	その他の財産	1,651	3,459			1,696	3,740
		計 Subtotal	実 1,808	3,815			実 1,941
有価証券	株式及び出資	83,037	303,876			85,678	432,420
	公債及び社債	841	4,329			890	5,295
	投資・貸付証券	1,239	5,177			1,323	8,441
		計 Subtotal	実 84,829	313,383			実 87,553
現金、預貯金等 家庭用財産 その他の財産	現金、預貯金等	295,233	683,811			309,411	845,398
	家庭用財産	89	607			97	623
	生命保険金等	3,546	11,627			3,729	13,260
	立木の他	162	125			213	238
		26,877	71,169			28,192	82,020
	計 Subtotal	実 30,549	82,920			実 32,093	95,518
	合計 Total	実 472,693	1,414,262			実 515,869	2,022,750

調査対象等： 「申告状況」は平成29年中に財産の贈与を受けた者について、平成30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, 2018 with respect to persons who acquire property as gifts during 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.

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)	2,155	6,065	1,186	7,187	3,323	13,253
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	2,077	5,024	1,230	9,969	3,293	14,993
	宅地 (借地権を含む。)	Housing land (including leasehold)	53,717	240,980	22,971	219,983	76,297	460,963
	山林	Forest land	2,232	3,634	958	2,620	3,177	6,254
	その他の土地	Other land	4,368	13,019	1,700	20,378	6,054	33,396
	計	Subtotal	実 61,049	268,722	実 25,358	260,137	実 85,925	528,859
Business (agriculture/property)	屋、構築物	House, Structures	26,047	57,821	14,179	40,335	39,983	98,155
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	116	239	73	517	189	756
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	30	63	27	189	57	251
	売掛金	Accounts receivable	22	45	12	58	34	103
	その他の財産	Other properties	1,381	3,170	45	281	1,426	3,451
	計	Subtotal	実 1,528	3,517	実 133	1,044	実 1,661	4,561
Securities	株式及び出資	Stocks and investment	71,530	292,978	2,902	128,544	74,171	421,522
	債及び社債	Public bond and Corporate bond	814	4,301	49	965	863	5,267
	投資・貸付信託証券	Investment/ Loan trust beneficiary certificate	1,190	5,125	84	3,264	1,274	8,389
	計	Subtotal	実 73,251	302,405	実 2,992	132,773	実 75,975	435,178
Other properties	現金、預貯金等	Cash, Deposit, etc.	227,318	656,253	14,535	161,586	241,496	817,839
	庭用財産	Household properties	83	602	8	15	91	618
	生命保険金等	Life insurance amount, etc.	3,379	11,459	188	1,633	3,562	13,092
	立木の他	Standing timber Others	135	117	52	113	186	230
	計	Subtotal	23,067	67,203	1,328	10,851	24,382	78,054
	計	Subtotal	実 26,546	78,779	実 1,563	12,597	実 28,090	91,376
合計	Total	実 385,335	1,368,098	実 44,726	608,488	実 428,511	1,976,586	

調査対象等：「課税状況」は平成29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30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 2017, 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, 2018.

- 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.