

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)
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
取得財産価額 (本年分) Value of properties acquired (for the current year)	502,076	2,083,204	415,595	2,038,374
配偶者控除額 Amount of exemption for spouse	9,313	106,394	9,313	106,394
基礎、特別控除額 Amount of basic and special exemption	469,493	917,774	414,501	822,645
基礎、特別控除後の課税価額 Taxable amount after basic and special exemption			368,133	1,109,335
贈与税額 Amount of gift tax			368,133	283,375
外国税額控除額 Credit for foreign tax			25	365
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			29	1,473
差引税額 Amount of tax after deduction			368,131	281,537
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			22	465
株式等納税猶予税額 Deferred tax amount on stocks, etc.			22	1,173
特例株式等納税猶予税額 Special deferred tax amount of stocks, etc.			516	39,980
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations			15	267
納付税額 Amount of tax payment			367,767	239,652
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30年中に財産の贈与を受けた者について、令和元年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30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、令和元年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)	460,599	1,534,392	374,118	1,489,563
内 特例贈与財産分 Special gift property	230,682	778,091	203,386	750,636
内 一般贈与財産分 General gift property	229,917	756,302	173,012	738,927
配偶者控除額 Amount of exemption for spouse	9,313	106,394	9,313	106,394
基礎控除額 Amount of basic exemption	460,599	506,659	374,118	411,530
基礎控除後の課税価額 Taxable amount after basic exemption			364,618	971,639
贈与税額 Amount of gift tax			364,618	255,836
外国税額控除額 Credit for foreign tax			24	322
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			29	1,473
差引税額 Amount of tax after deduction			364,615	254,040

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, 2019 with respect to persons who acquire property as gifts during 2018.

This table for statistics of taxation is of persons acquiring property as gift during 2018, 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, 2019, 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)			42,885	548,812
特別控除額 Amount of special exemption			41,761	411,115
特別控除後の課税価額 Taxable amount after special exemption			3,721	137,697
贈与税額 Amount of gift tax			3,721	27,539
外国税額控除額 Credit for foreign tax			1	43
差引税額 Amount of tax after deduction			3,721	27,496

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	58,507	内 Including 448,346 484,345

調査対象等：平成30年中に財産の贈与を受けた者について、令和元年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, 2019, for persons who acquired property as a gift in 2018 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	36,090	232,668
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)	3,523	18,202

調査対象等：平成30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」等に基づいて作成した。

平成30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 2018, "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 2018, "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	796	3,303
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)	171	361

調査対象等：平成30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」等に基づいて作成した。

平成30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 2018, "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 2018, "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 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 25 年 分 2013	人 Person	百万円 million yen	人 Person	百万円 million yen	人 Person	百万円 million yen
26 2014	-	-	401,716	1,859,171	339,457	168,991
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
29 2017	516,019	2,024,780	428,650	1,978,722	378,540	200,350
30 2018	502,076	2,083,204	415,595	2,038,374	367,767	239,652

(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 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 25 年 分 2013	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
26 2014	351,010	1,224,684	-	-	-	-	52,492	634,487
27 2015	388,806	1,551,427	-	-	-	-	50,006	608,930
28 2016	403,683	1,495,044	216,412	749,835	189,733	745,209	49,967	607,715
29 2017	388,106	1,395,371	208,968	722,158	181,370	673,213	45,352	609,000
30 2018	385,283	1,368,467	207,698	702,238	179,912	666,229	44,921	610,255
	374,118	1,489,563	203,386	750,636	173,012	738,927	42,885	548,812

(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 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	415,494	2,038,910	367,554	239,693	
	修正申告による増差額 Amount increased by amended returns	1,607	3,543	1,687	643	
	更正による増差額 Amount increased by correction	4	19	3	0	
	更正等による減差額 Amount reduced by correction, etc.	553	△ 4,097	516	△ 685	
	決定額 Amount determined	-	-	-	-	
	計 Total	実 Actual	415,595	2,038,374	実 Actual	367,767
過去年分 For the preceding years	申告額 Amount of self-assessment	17,697	74,836	17,490	13,061	
	修正申告による増差額 Amount increased by amended returns	2,659	8,800	2,812	2,509	
	更正による増差額 Amount increased by correction	2	17	1	2	
	更正等による減差額 Amount reduced by correction, etc.	1,343	△ 5,155	1,365	△ 899	
	決定額 Amount determined	9	206	9	80	
	計 Total	実 Actual	20,220	78,704	実 Actual	20,141
合計 Grand Total	申告額 Amount of self-assessment	433,191	2,113,746	385,044	252,754	
	修正申告による増差額 Amount increased by amended returns	4,266	12,343	4,499	3,153	
	更正による増差額 Amount increased by correction	6	36	4	3	
	更正等による減差額 Amount reduced by correction, etc.	1,896	△ 9,252	1,881	△ 1,584	
	決定額 Amount determined	9	206	9	80	
	計 Total	実 Actual	435,815	2,117,078	実 Actual	387,908

調査対象等: 「本年分」は、平成30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、令和元年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29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30年7月1日から令和元年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 2018, 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 or determinations, etc.) by June 30, 2019, 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 2017 (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, 2018 to June 30, 2019 is shown based on "Returns, resolutions, etc."

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

(4) 国税局別の課税状況 (合計分)

Statistics of taxation by Regional Taxation Bureaus (Total)

国税局 Regional Taxation Bureau	項目 Subject	取得財産価額 Value of properties acquired				納付税額 Amount of tax payment	
		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
	札幌 Sapporo	13,631	58,493	11,779	57,411	9,061	3,774
	仙台 Sendai	21,231	94,868	18,017	93,487	13,729	6,644
	関東信越 Kanto Shinetsu	57,627	215,841	46,151	210,611	39,679	18,259
	東京 Tokyo	160,131	745,913	133,343	731,672	124,056	124,701
	金沢 Kanazawa	10,894	39,695	9,007	38,917	7,753	2,337
	名古屋 Nagoya	71,836	263,227	58,118	257,297	53,183	24,023
	大阪 Osaka	93,954	356,515	77,766	345,740	71,040	38,785
	広島 Hiroshima	22,208	84,264	18,210	82,587	15,321	6,166
	高松 Takamatsu	12,858	50,095	10,590	48,954	8,832	3,174
	福岡 Fukuoka	18,881	79,494	16,431	78,376	13,297	6,006
	熊本 Kumamoto	14,109	61,427	11,932	60,244	8,656	3,165
	沖縄 Okinawa	4,716	33,372	4,251	33,079	3,160	2,618
	合計 Total	502,076	2,083,204	415,595	2,038,374	367,767	239,652

(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)

国税局 Regional Taxation Bureau	項目 Subject	暦年課税分 取得財産価額 Donated property value (Calendar-Year Taxation)						相続時精算課税分 取得財産価額 Donated property value (Taxation System for Settlement at the Time of Inheritance)	
				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
	札幌 Sapporo	9,339	33,477	4,890	17,537	4,506	15,941	2,516	23,933
	仙台 Sendai	14,035	52,794	7,211	26,935	6,904	25,858	4,098	40,693
	関東信越 Kanto Shinetsu	40,637	142,069	21,856	69,354	19,022	72,715	5,699	68,541
	東京 Tokyo	125,492	589,282	72,715	301,007	53,526	288,275	8,145	142,390
	金沢 Kanazawa	7,947	26,623	4,258	14,278	3,723	12,345	1,109	12,294
	名古屋 Nagoya	54,032	198,196	28,680	103,533	25,738	94,663	4,257	59,101
	大阪 Osaka	72,382	265,948	38,854	130,533	33,960	135,415	5,568	79,792
	広島 Hiroshima	15,685	54,260	7,976	26,145	7,820	28,115	2,615	28,326
	高松 Takamatsu	9,044	33,981	4,411	19,227	4,678	14,754	1,592	14,973
	福岡 Fukuoka	13,620	48,619	6,996	23,709	6,705	24,909	2,886	29,758
	熊本 Kumamoto	8,868	30,314	4,285	13,859	4,636	16,456	3,153	29,930
	沖縄 Okinawa	3,037	13,999	1,254	4,517	1,794	9,482	1,247	19,080
	合計 Total	374,118	1,489,563	203,386	750,636	173,012	738,927	42,885	548,812

(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
	人 Person	百万円 million yen	人 Person	百万円 million yen	人 Person	百万円 million yen
本年分 For the current year	50	2	3,645	115	-	-
過年分 For the preceding years	593	129	11,754	1,283	64	132
合計 Total	643	131	15,399	1,398	64	132

(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 215,056	百万円 million yen 199,901		Person 128,602	百万円 million yen 155,010	百万円 million yen 1,355			
150万円超 Over than 1.5 million yen	44,885	83,628		44,885	83,628	3,413			
200万円 "	2	116,811	342,726	116,811	342,726	21,803			
400万円 "	4	53,502	276,464	53,502	276,464	28,491			
700万円 "	7	15,069	127,441	15,069	127,441	19,594			
1,000万円 "	10	11,366	156,306	11,366	156,306	24,978			
2,000万円 "	20	2,649	60,585	2,649	60,585	9,180			
3,000万円 "	30	627	23,778	627	23,778	9,158			
5,000万円 "	50	323	23,315	323	23,315	10,567			
1億円 "	100	217	38,984	217	38,984	19,356			
3億円 "	300	65	24,789	65	24,789	12,270			
5億円 "	500	45	31,393	45	31,393	16,369			
10億円 "	1 billion yen	21	30,640	21	30,640	15,845			
20億円 "	2	13	32,470	13	32,470	17,780			
30億円 "	3	3	11,771	3	11,771	5,294			
50億円 "	5	3	71,094	3	71,094	39,085			
合計 Total	460,655	1,535,284		374,201	1,490,393	254,537			

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			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 1,969	百万円 million yen 1,926	百万円 million yen 37	Person 216,227	百万円 million yen 201,094		Person 129,773	百万円 million yen 156,203
150万円超 Over than 1.5 million yen	1,615	2,900	23	46,356	86,272		46,356	86,272	3,427
200万円 "	2	7,087	21,592	95	123,540	363,271	123,540	363,271	21,834
400万円 "	4	9,420	51,322	181	62,776	327,023	62,776	327,023	28,601
700万円 "	7	7,153	61,794	172	22,214	189,145	22,214	189,145	19,735
1,000万円 "	10	9,972	142,965	480	21,335	299,182	21,335	299,182	25,241
2,000万円 "	20	3,627	87,441	670	6,309	148,874	6,309	148,874	9,613
3,000万円 "	30	978	37,167	2,247	1,613	61,187	1,613	61,187	10,475
5,000万円 "	50	507	34,714	4,343	832	58,305	832	58,305	12,154
1億円 "	100	289	46,962	7,792	508	86,601	508	86,601	17,768
3億円 "	300	40	15,526	2,818	107	41,095	107	41,095	8,835
5億円 "	500	36	24,419	4,679	79	54,228	79	54,228	14,735
10億円 "	1 billion yen	7	10,318	2,029	29	42,695	29	42,695	11,911
20億円 "	2	4	9,471	1,864	17	41,964	17	41,964	14,805
30億円 "	3	-	-	-	3	11,771	3	11,771	2,853
50億円 "	5	-	-	-	3	71,094	3	71,094	36,301
合計 Total	42,704	548,516	27,429	501,948	2,083,801		415,494	2,038,910	239,693

調査対象等：「申告状況」は平成30年中に財産の贈与を受けた者について、令和元年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30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、令和元年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, 2019 with respect to persons who acquire property as gifts during 2018.

This table for statistics of taxation is of persons acquiring property as gift during 2018, 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, 2019.

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	4,866	1,279	3,421	2,120	891	793	182	35	26
仙台	Sendai	8,233	2,134	5,169	2,884	1,213	1,133	304	63	49
関東信越	Kanto Shinetsu	25,487	5,391	13,645	7,035	2,560	2,543	670	164	79
東京	Tokyo	69,910	14,579	38,602	20,156	6,906	6,594	2,169	609	291
金沢	Kanazawa	4,947	1,042	2,594	1,257	421	449	120	23	11
名古屋	Nagoya	31,475	6,847	18,521	8,369	2,757	2,615	851	190	92
大阪	Osaka	43,635	8,109	22,600	11,018	3,611	3,442	1,021	229	127
広島	Hiroshima	8,732	2,159	6,064	2,930	1,033	943	225	66	40
高松	Takamatsu	5,606	1,179	3,229	1,549	574	519	126	36	18
福岡	Fukuoka	6,899	1,785	5,032	2,709	1,051	1,011	232	81	37
熊本	Kumamoto	5,207	1,446	3,493	2,014	853	764	217	48	31
沖縄	Okinawa	1,230	406	1,170	735	344	529	192	69	31
合計	Total	216,227	46,356	123,540	62,776	22,214	21,335	6,309	1,613	832

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	16	5	-	-	-	-	-	13,634
仙台	Sendai	26	7	3	2	1	-	-	21,221
関東信越	Kanto Shinetsu	52	1	6	-	1	-	1	57,635
東京	Tokyo	175	36	36	14	11	1	2	160,091
金沢	Kanazawa	15	3	-	1	-	-	-	10,883
名古屋	Nagoya	62	24	11	3	-	-	-	71,817
大阪	Osaka	97	16	11	7	4	1	-	93,928
広島	Hiroshima	12	6	3	1	-	-	-	22,214
高松	Takamatsu	11	1	1	-	-	1	-	12,850
福岡	Fukuoka	15	5	4	-	-	-	-	18,861
熊本	Kumamoto	20	2	2	-	-	-	-	14,097
沖縄	Okinawa	7	1	2	1	-	-	-	4,717
合計	Total	508	107	79	29	17	3	3	501,948

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	3,010	1,279	3,421	2,120	891	793	182	35	26
仙台	Sendai	5,021	2,134	5,169	2,884	1,213	1,133	304	63	49
関東信越	Kanto Shinetsu	14,005	5,391	13,645	7,035	2,560	2,543	670	164	79
東京	Tokyo	43,133	14,579	38,602	20,156	6,906	6,594	2,169	609	291
金沢	Kanazawa	3,063	1,042	2,594	1,257	421	449	120	23	11
名古屋	Nagoya	17,761	6,847	18,521	8,369	2,757	2,615	851	190	92
大阪	Osaka	27,454	8,109	22,600	11,018	3,611	3,442	1,021	229	127
広島	Hiroshima	4,733	2,159	6,064	2,930	1,033	943	225	66	40
高松	Takamatsu	3,341	1,179	3,229	1,549	574	519	126	36	18
福岡	Fukuoka	4,455	1,785	5,032	2,709	1,051	1,011	232	81	37
熊本	Kumamoto	3,034	1,446	3,493	2,014	853	764	217	48	31
沖縄	Okinawa	763	406	1,170	735	344	529	192	69	31
合計	Total	129,773	46,356	123,540	62,776	22,214	21,335	6,309	1,613	832

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	16	5	-	-	-	-	-	11,778
仙台	Sendai	26	7	3	2	1	-	-	18,009
関東信越	Kanto Shinetsu	52	1	6	-	1	-	1	46,153
東京	Tokyo	175	36	36	14	11	1	2	133,314
金沢	Kanazawa	15	3	-	1	-	-	-	8,999
名古屋	Nagoya	62	24	11	3	-	-	-	58,103
大阪	Osaka	97	16	11	7	4	1	-	77,747
広島	Hiroshima	12	6	3	1	-	-	-	18,215
高松	Takamatsu	11	1	1	-	-	1	-	10,585
福岡	Fukuoka	15	5	4	-	-	-	-	16,417
熊本	Kumamoto	20	2	2	-	-	-	-	11,924
沖縄	Okinawa	7	1	2	1	-	-	-	4,250
合計	Total	508	107	79	29	17	3	3	415,494

(注) この表は、「(1) 人員、取得財産価額、税額」の「人員」欄を国税局別に表示したものである。

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		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		
土地	田 (耕作権及び永小作権を含む。)	Rice field (including cultivation right and perennial tenant right)	人 Person	百万円 Million yen			人 Person	百万円 Million yen		
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	2, 124	5, 664			3, 196	11, 506		
	宅地 (借地権を含む。)	Housing land (including leasehold)	2, 203	5, 391			3, 282	10, 653		
	山林	Forest land	52, 318	217, 594			74, 165	399, 908		
	その他の土地	Other land	2, 208	3, 329			3, 137	5, 229		
	計	Subtotal	4, 482	13, 927			6, 094	26, 700		
			実 Actual	59, 794	245, 905			実 Actual	83, 754	453, 995
家 事業（農業） 用財産	屋、構築物	House, Structures	25, 973	54, 761			40, 135	95, 113		
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	141	251			234	695		
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	31	51			55	180		
	売掛	Accounts receivable	52	90			58	141		
	その他の財産	Other properties	1, 593	3, 426			1, 653	3, 945		
	計	Subtotal	実 Actual	1, 796	3, 818			実 Actual	1, 963	4, 960
有価証券	株式及び出資	Stocks and investment	79, 084	353, 580			81, 512	495, 731		
	債及び社債	Public bond and Corporate bond	812	4, 751			848	5, 327		
	投資・貸付信託	Investment/ Loan trust beneficiary certificate	1, 365	8, 148			1, 452	9, 330		
	計	Subtotal	実 Actual	80, 932	366, 479			実 Actual	83, 424	510, 388
現金、預貯金等 家庭用財産 その他の財産	現金、預貯金等	Cash, Deposit, etc.	290, 278	774, 626			303, 513	921, 096		
	家庭用財産	Household properties	101	234			110	272		
	生命保険金等	Life insurance amount, etc.	4, 850	15, 149			5, 024	16, 103		
	立木の他	Standing timber Others	125	92			156	137		
	計	Subtotal	26, 589	74, 220			27, 864	81, 737		
	実 Actual	31, 514	89, 461			実 Actual	32, 987	97, 977		
合 計 Total			実 Actual	460, 655	1, 535, 284			実 Actual	501, 948	2, 083, 801

調査対象等： 「申告状況」は平成30年中に財産の贈与を受けた者について、令和元年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, 2019 with respect to persons who acquire property as gifts during 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.

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			
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)	1,968	5,569	1,089	5,842	3,040	11,412			
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	2,013	5,290	1,098	5,261	3,092	10,552			
	宅地 (借地権を含む。)	Housing land (including leasehold)	50,018	215,574	22,260	182,314	71,865	397,888			
	山林	Forest land	2,002	3,240	944	1,900	2,931	5,139			
	その他の土地	Other land	4,177	13,739	1,629	12,773	5,789	26,511			
	計	Subtotal	実 Actual	56,800	243,413	実 Actual	24,455	208,090	実 Actual	80,760	451,503
家 Business (Agriculture) property	屋、構築物	House, Structures	25,093	54,235	14,420	40,352	39,255	94,587			
	機械器具、農耕具、 じゆう器、備品	Machinery, Implements, Utensils, Equipment	129	244	93	444	222	687			
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	27	49	24	129	51	178			
	売掛金	Accounts receivable	49	87	6	51	55	138			
	その他の財産	Other properties	1,328	3,146	60	519	1,388	3,665			
	計	Subtotal	実 Actual	1,516	3,526	実 Actual	167	1,142	実 Actual	1,683	4,667
有価証券 Securities	株式及び出資	Stocks and investment	68,468	343,372	2,673	142,151	70,896	485,522			
	債及び社債	Public bond and Corporate bond	791	4,730	37	576	827	5,306			
	投資・貸付信託 証券	Investment/ Loan trust beneficiary certificate	1,321	8,107	89	1,182	1,408	9,289			
	計	Subtotal	実 Actual	70,255	356,208	実 Actual	2,747	143,909	実 Actual	72,747	500,117
現金、預貯金等 Other properties	現金、預貯金等	Cash, Deposit, etc.	222,004	747,302	13,520	146,470	235,239	893,772			
	庭用財産	Household properties	93	229	10	38	102	267			
	生命保険金等	Life insurance amount, etc.	4,640	14,940	177	954	4,814	15,894			
	立木の他	Standing timber Others	112	89	31	45	143	134			
	計	Subtotal	実 Actual	22,991	70,451	実 Actual	1,286	7,517	実 Actual	24,266	77,968
	計	Subtotal	実 Actual	27,693	85,480	実 Actual	1,489	8,516	実 Actual	29,166	93,996
合計	Total	実 Actual	374,201	1,490,393	実 Actual	42,704	548,516	実 Actual	415,494	2,038,910	

調査対象等：「課税状況」は平成30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、令和元年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 2018, 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, 2019.

- 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.