

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		
取得財産価額 (本年分) Value of properties acquired (for the current year)	489,926	2,142,961	402,536	2,102,532		
配偶者控除額 Amount of exemption for spouse	14,263	88,501	14,263	88,501		
基礎、特別控除額 Amount of basic and special exemption	442,259	824,929	401,492	780,106		
基礎、特別控除後の課税価格 Taxable amount after basic and special exemption	/		359,220	1,233,924		
贈与税額 Amount of gift tax			359,220	282,133		
外国税額控除額 Credit for foreign tax			23	247		
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			14	3,176		
差引税額 Amount of tax after deduction			359,213	278,710		
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			9	103		
株式等納税猶予税額 Deferred tax amount on stocks, etc.			17	685		
特例株式等納税猶予税額 Special deferred tax amount of stocks, etc.			759	74,725		
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations			1	0		
事業資産納税猶予税額 Deferred tax amount on business assets			4	48		
納付税額 Amount of tax payment			358,631	203,148		
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、令和2年中に財産の贈与を受けた者について、令和3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、令和2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3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)	451,604	1,464,131	364,214	1,423,701
内 特例贈与財産分 Special gift property	226,200	781,679	202,084	757,133
内 一般贈与財産分 General gift property	227,229	682,452	164,660	666,569
配偶者控除額 Amount of exemption for spouse	14,263	88,501	14,263	88,501
基礎控除額 Amount of basic exemption	404,962	445,458	364,214	400,635
基礎控除後の課税価格 Taxable amount after basic exemption	/		355,712	934,565
贈与税額 Amount of gift tax			355,712	222,261
外国税額控除額 Credit for foreign tax			23	247
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			14	3,176
差引税額 Amount of tax after deduction			355,698	218,838

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, 2021 with respect to persons who acquire property as gifts during 2020.
This table for statistics of taxation is of persons acquiring property as gift during 2020, 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, 2021, 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)	/		39,823	678,830
特別控除額 Amount of special exemption			38,745	379,471
特別控除後の課税価格 Taxable amount after special exemption			3,785	299,359
贈与税額 Amount of gift tax			3,785	59,872
外国税額控除額 Credit for foreign tax			-	-
差引税額 Amount of tax after deduction			3,784	59,872

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
住宅取得等資金の金額 Amount of the fund donation for the acquisition of a residence	人 Person 60,142	百万円 million yen Including 679,796 699,990

調査対象等： 令和2年中に財産の贈与を受けた者について、令和3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, 2021, for persons who acquired property as a gift in 2020 were prepared based on "Returns, resolutions, etc".

Note: In the "Amount of money" column, "Including" means the amount of tax exempted.

(参考2) 教育資金の非課税制度の状況

Re2. Status of the tax exemption system for educational funds

区 分 Type	人 員 Number of taxpayers	金 額 Amount of money
非課税抛出资额 Amount of tax-exempt donation	人 Person 21,660	百万円 million yen 144,366
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)	6,535	34,609

調査対象等： 令和2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。
令和2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 2020, "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 2020, "the amount of the educational fund that was spent" has been prepared in accordance with the "Report on Termination of an Agreement for the Management of an Education Fund."

(参考3) 結婚・子育て資金の非課税制度の状況

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

区 分 Type	人 員 Number of taxpayers	金 額 Amount of money
非課税抛出资额 Amount of tax-exempt donation	人 Person 363	百万円 million yen 1,672
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)	240	591

調査対象等： 令和2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。
令和2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 2020, "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 2020, "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		
Person	百万円 million yen	Person	百万円 million yen	Person	百万円 million yen	
平成 27 年 分 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	2,081,114	415,595	2,036,285	367,767	239,652
令和 元 2019	493,057	2,043,516	406,092	2,000,660	358,393	210,910
2 2020	489,926	2,142,961	402,536	2,102,532	358,631	203,148

(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		
Person	百万円 million yen	Person	百万円 million yen	Person	百万円 million yen	Person	百万円 million yen	
平成 27 年 分 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
29 2017	385,283	1,368,467	207,698	702,238	179,912	666,229	44,921	610,255
30 2018	374,118	1,487,473	203,386	750,636	173,012	736,837	42,885	548,812
令和 元 2019	364,978	1,413,194	200,004	751,774	167,350	661,420	42,548	587,466
2 2020	364,214	1,423,701	202,084	757,133	164,650	666,569	39,823	678,830

(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 Person	金 額 Amount	人 員 Person	金 額 Amount	人 員 Person	金 額 Amount	人 員 Person	金 額 Amount
本年分 For the current year	申告額	Amount of self-assessment	402,469	2,103,363	358,522	203,823		
	修正申告による増差額	Amount increased by amended returns	612	2,091	725	444		
	更正による増差額	Amount increased by correction	2	26	-	-		
	更正等による減差額	Amount reduced by correction, etc.	201	△ 2,949	210	△ 1,119		
	決定額	Amount determined	-	-	-	-		
	計	Total	Actual 402,536	2,102,532	Actual 358,631	203,148		
過 年 分 For the preceding years	申告額	Amount of self-assessment	22,061	94,247	20,232	11,638		
	修正申告による増差額	Amount increased by amended returns	2,302	7,214	2,596	1,898		
	更正による増差額	Amount increased by correction	4	82	3	41		
	更正等による減差額	Amount reduced by correction, etc.	1,294	△ 5,403	1,328	△ 1,713		
	決定額	Amount determined	12	42	12	5		
	計	Total	Actual 24,161	96,184	Actual 22,604	11,868		
合 計 Grand Total	申告額	Amount of self-assessment	424,530	2,197,611	378,754	215,461		
	修正申告による増差額	Amount increased by amended returns	2,914	9,305	3,321	2,342		
	更正による増差額	Amount increased by correction	6	108	3	41		
	更正等による減差額	Amount reduced by correction, etc.	1,495	△ 8,351	1,538	△ 2,832		
	決定額	Amount determined	12	42	12	5		
	計	Total	Actual 426,697	2,198,715	Actual 381,235	215,016		

調査対象等: 「本年分」は、令和2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3年6月30日までの申告又は処理(更正、決定等)による課税実績を「申告書、決議書等」に基づいて作成した。
「過 年 分」は、令和元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、令和2年7月1日から令和3年6月30日までの間の申告又は処理(更正、決定等)による課税実績を「申告書、決議書等」に基づいて作成した。

(注) 「人員」欄の「実」は、実人員を示す。

Subject of survey, etc.: Regarding "For the current year", with respect to those who acquire property as gift during 2020, 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, 2021, 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 2019 (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, 2020 to June 30, 2021 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	13,633	62,763	11,591	61,728	9,089	4,167
仙台 Sendai	20,996	90,488	17,480	89,205	13,333	5,335
関東信越 Kanto Shinetsu	56,508	229,657	45,132	225,178	39,247	21,807
東京 Tokyo	155,968	783,520	128,794	770,261	120,792	91,061
金沢 Kanazawa	10,525	38,948	8,625	38,343	7,441	2,577
名古屋 Nagoya	68,843	262,088	55,569	257,111	51,003	21,497
大阪 Osaka	91,690	345,392	75,594	335,639	69,391	33,446
広島 Hiroshima	21,720	91,105	17,589	89,542	14,941	7,414
高松 Takamatsu	12,560	49,264	10,062	48,164	8,543	3,286
福岡 Fukuoka	18,729	81,408	16,071	80,394	13,087	5,951
熊本 Kumamoto	13,718	73,234	11,528	72,189	8,397	3,653
沖縄 Okinawa	5,036	35,094	4,501	34,777	3,367	2,954
合計 Total	489,926	2,142,961	402,536	2,102,532	358,631	203,148

(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	9,337	35,882	4,891	18,913	4,521	16,969	2,332	25,846
仙台 Sendai	13,593	48,353	7,193	24,716	6,480	23,637	4,014	40,853
関東信越 Kanto Shinetsu	40,059	157,272	21,722	80,168	18,653	77,104	5,269	67,906
東京 Tokyo	121,939	515,846	72,676	285,273	50,025	230,574	7,138	254,415
金沢 Kanazawa	7,615	24,994	4,158	13,578	3,509	11,415	1,055	13,349
名古屋 Nagoya	51,750	189,338	28,070	103,507	24,090	85,831	4,006	67,773
大阪 Osaka	70,558	255,537	38,555	140,768	32,470	114,769	5,239	80,101
広島 Hiroshima	15,284	59,167	7,801	28,460	7,617	30,707	2,397	30,375
高松 Takamatsu	8,779	30,997	4,341	15,228	4,489	15,769	1,345	17,168
福岡 Fukuoka	13,408	50,373	7,114	23,778	6,386	26,596	2,740	30,021
熊本 Kumamoto	8,660	42,498	4,215	17,129	4,506	25,370	2,972	29,691
沖縄 Okinawa	3,232	13,444	1,348	5,616	1,904	7,828	1,316	21,333
合計 Total	364,214	1,423,701	202,084	757,133	164,650	666,569	39,823	678,830

(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	3	0	1,837	49	-	-
過去年分 For the preceding years	342	60	9,597	753	21	77
合計 Total	345	60	11,434	802	21	77

(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 200,572	百万円 million yen 177,164		Person 113,120	百万円 million yen 136,680	百万円 million yen 1,225			
150万円超 Over than 1.5 million yen	44,470	82,830		44,470	82,830	3,381			
200万円 "	2	352,058		119,827	352,058	22,452			
400万円 "	4	55,944		55,944	289,825	29,954			
700万円 "	7	15,667		15,667	132,303	20,534			
1,000万円 "	10	11,284		11,284	153,515	26,233			
2,000万円 "	20	2,503		2,503	58,484	10,589			
3,000万円 "	30	717		717	26,865	10,251			
5,000万円 "	50	363		363	25,175	11,539			
1億円 "	100	256		256	44,975	22,338			
3億円 "	300	68		68	27,146	13,235			
5億円 "	500	46		46	31,747	15,409			
10億円 "	1 billion yen	20		20	28,309	13,004			
20億円 "	2	5		5	12,011	6,578			
30億円 "	3	4		4	15,701	8,618			
50億円 "	5	1		1	8,033	4,414			
合 計 Total	451,747	1,466,141		364,295	1,425,658	219,754			

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 2,105	百万円 million yen 2,087	百万円 million yen 40	Person 201,815	百万円 million yen 178,470		Person 114,363	百万円 million yen 137,986	百万円 million yen 1,255
150万円超 Over than 1.5 million yen	1,548	2,777	24	45,857	85,322		45,857	85,322	3,395
200万円 "	2	6,664	120	126,159	371,320		126,159	371,320	22,506
400万円 "	4	8,675	164	64,506	336,354		64,506	336,354	30,056
700万円 "	7	6,582	182	22,198	189,108		22,198	189,108	20,596
1,000万円 "	10	8,836	424	20,166	280,864		20,166	280,864	26,428
2,000万円 "	20	3,267	681	5,761	137,072		5,761	137,072	10,814
3,000万円 "	30	926	2,192	1,649	62,098		1,649	62,098	11,184
5,000万円 "	50	571	4,921	924	64,642		924	64,642	11,455
1億円 "	100	369	9,955	630	106,584		630	106,584	18,285
3億円 "	300	61	4,229	129	50,032		129	50,032	10,128
5億円 "	500	24	3,118	71	48,777		71	48,777	10,654
10億円 "	1 billion yen	12	3,126	31	42,612		31	42,612	7,555
20億円 "	2	9	4,275	12	28,725		12	28,725	4,308
30億円 "	3	1	4,807	7	27,685		7	27,685	8,646
50億円 "	5	5	25,210	6	134,181		6	134,181	6,559
合 計 Total	39,655	677,705	59,616	489,921	2,143,847		402,469	2,103,363	203,823

調査対象等： 「申告状況」は令和2年中に財産の贈与を受けた者について、令和3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」は令和2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3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, 2021 with respect to persons who acquire property as gifts during 2020.

This table for statistics of taxation is of persons acquiring property as gift during 2020, 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, 2021.

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)
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	4,827	1,299	3,543	2,084	835	735	200	58	28
仙台	Sendai	7,819	1,999	5,373	3,059	1,169	1,135	265	80	47
関東信越	Kanto Shinetsu	23,613	5,413	14,317	7,061	2,658	2,384	656	192	116
東京	Tokyo	65,483	14,410	39,573	20,608	6,785	6,132	1,846	548	292
金沢	Kanazaawa	4,550	978	2,697	1,328	430	367	118	29	10
名古屋	Nagoya	28,605	6,660	18,392	8,774	2,822	2,424	770	195	96
大阪	Osaka	40,292	8,263	23,193	11,403	3,765	3,337	876	265	155
広島	Hiroshima	8,381	1,968	6,045	3,059	975	885	240	53	58
高松	Takamatsu	5,435	1,072	3,237	1,603	549	490	105	25	17
福岡	Fukuoka	6,589	1,915	5,053	2,739	1,040	987	277	74	25
熊本	Kumamoto	4,988	1,437	3,418	1,996	787	782	196	50	28
沖縄	Okinawa	1,233	443	1,318	792	383	508	212	80	52
合計	Total	201,815	45,857	126,159	64,506	22,198	20,166	5,761	1,649	924

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	21	2	2	-	-	1	-	13,635
仙台	Sendai	39	2	5	-	-	-	-	20,992
関東信越	Kanto Shinetsu	68	14	4	7	1	1	-	56,505
東京	Tokyo	190	48	29	9	5	3	6	155,967
金沢	Kanazaawa	12	4	1	1	-	-	-	10,525
名古屋	Nagoya	80	13	11	2	1	1	-	68,846
大阪	Osaka	114	16	9	5	3	-	-	91,696
広島	Hiroshima	41	10	4	-	-	-	-	21,719
高松	Takamatsu	15	4	2	1	1	-	-	12,556
福岡	Fukuoka	21	5	-	1	1	-	-	18,727
熊本	Kumamoto	16	8	4	5	-	1	-	13,716
沖縄	Okinawa	13	3	-	-	-	-	-	5,037
合計	Total	630	129	71	31	12	7	6	489,921

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	2,781	1,299	3,543	2,084	835	735	200	58	28
仙台	Sendai	4,300	1,999	5,373	3,059	1,169	1,135	265	80	47
関東信越	Kanto Shinetsu	12,231	5,413	14,317	7,061	2,658	2,384	656	192	116
東京	Tokyo	38,294	14,410	39,573	20,608	6,785	6,132	1,846	548	292
金沢	Kanazaawa	2,649	978	2,697	1,328	430	367	118	29	10
名古屋	Nagoya	15,322	6,660	18,392	8,774	2,822	2,424	770	195	96
大阪	Osaka	24,182	8,263	23,193	11,403	3,765	3,337	876	265	155
広島	Hiroshima	4,249	1,968	6,045	3,059	975	885	240	53	58
高松	Takamatsu	2,935	1,072	3,237	1,603	549	490	105	25	17
福岡	Fukuoka	3,928	1,915	5,053	2,739	1,040	987	277	74	25
熊本	Kumamoto	2,794	1,437	3,418	1,996	787	782	196	50	28
沖縄	Okinawa	698	443	1,318	792	383	508	212	80	52
合計	Total	114,363	45,857	126,159	64,506	22,198	20,166	5,761	1,649	924

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	21	2	2	-	-	1	-	11,589
仙台	Sendai	39	2	5	-	-	-	-	17,473
関東信越	Kanto Shinetsu	68	14	4	7	1	1	-	45,123
東京	Tokyo	190	48	29	9	5	3	6	128,778
金沢	Kanazaawa	12	4	1	1	-	-	-	8,624
名古屋	Nagoya	80	13	11	2	1	1	-	55,563
大阪	Osaka	114	16	9	5	3	-	-	75,586
広島	Hiroshima	41	10	4	-	-	-	-	17,587
高松	Takamatsu	15	4	2	1	1	-	-	10,056
福岡	Fukuoka	21	5	-	1	1	-	-	16,066
熊本	Kumamoto	16	8	4	5	-	1	-	11,522
沖縄	Okinawa	13	3	-	-	-	-	-	4,502
合計	Total	630	129	71	31	12	7	6	402,469

(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
	Person	百万円 Million yen			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)	1,970	4,762		
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	1,974	3,936		
	宅地 (借地権を含む。)	Housing land (including leasehold)	47,177	191,876		
	山林	Forest land	2,079	2,817		
	その他の土地	Other land	4,212	11,829		
	計	Subtotal		53,874	215,220	76,052
事業（農業）用財産 Business (agriculture) property	屋、構築物	House, Structures	24,558	52,742		
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	145	359		
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	43	107		
	売掛	Accounts receivable	30	72		
	その他の財産	Other properties	1,538	3,499		
	計	Subtotal		1,739	4,037	1,924
有価証券 Securities	株式及び出資	Stocks and investment	82,070	398,265		
	債及び社債	Public bond and Corporate bond	689	3,175		
	投資・貸付信託 受益証券	Investment/ Loan trust beneficiary certificate	1,421	5,993		
	計	Subtotal	83,773	407,433	86,591	722,925
現金、預貯金等 その他財産 Other properties	現金、預貯金等	Cash, Deposit, etc.	284,643	690,053		
	庭用財産	Household properties	160	362		
	生命保険金等	Life insurance amount, etc.	8,178	26,200		
	立木の他	Standing timber Others	130	98		
	計	Subtotal	25,058	69,995	26,292	76,927
	合計	Total	451,747	1,466,141	489,921	2,143,847

調査対象等：「申告状況」は令和2年中に財産の贈与を受けた者について、令和3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, 2021 with respect to persons who acquire property as gifts during 2020.

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)	1,809	4,652	1,089	5,592	2,883	10,244
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	1,801	3,846	1,074	4,943	2,852	8,789
	宅地 (借地権を含む。)	Housing land (including leasehold)	45,295	190,227	20,612	164,418	65,488	354,645
	山林	Forest land	1,856	2,733	866	1,674	2,706	4,407
	その他の土地	Other land	3,951	11,645	1,499	12,902	5,421	24,547
	計	Subtotal	51,321	213,103	22,685	189,530	73,499	402,633
家業 (農業用財産) Business (Agriculture) property	屋、構築物	House, Structures	23,792	52,287	13,541	37,733	37,072	90,020
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	135	350	105	659	240	1,009
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	43	107	39	261	82	368
	売掛金	Accounts receivable	24	65	18	128	42	194
	その他の財産	Other properties	1,292	3,243	59	633	1,350	3,877
	計	Subtotal	1,477	3,765	186	1,682	1,662	5,447
有価証券 Securities	株式及び出資	Stocks and investment	71,319	387,933	3,088	313,758	74,083	701,691
	債及び社債	Public bond and Corporate bond	678	3,163	37	716	715	3,880
	投資・貸付信託 受益証券	Investment/ Loan trust beneficiary certificate	1,378	5,951	93	1,018	1,471	6,969
	計	Subtotal	72,978	397,047	3,146	315,492	75,796	712,539
現金、預貯金等 その他財産 Other properties	現金、預貯金等	Cash, Deposit, etc.	214,719	666,542	11,907	124,437	226,402	790,979
	庭用財産	Household properties	146	350	16	57	162	408
	生命保険金等	Life insurance amount, etc.	7,908	25,933	289	1,778	8,195	27,711
	立木の他	Standing timber Others	116	95	29	63	145	158
	計	Subtotal	21,762	66,535	1,242	6,932	22,996	73,468
	計	Subtotal	29,719	92,563	1,548	8,774	31,255	101,337
合計	Total	364,295	1,425,658	39,655	677,705	402,469	2,103,363	

調査対象等：「課税状況」は令和2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3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 2020, 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, 2021.

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.