

6 贈与税(令和2年度版)

表番号 6-1 申告・課税状況

(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	8,292	88,501	8,292	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"			-	-

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	164,650	666,569
配偶者控除額 Amount of exemption for spouse	8,292	88,501	8,292	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

(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
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納付税額 Amount of tax payment			358,631	203,148
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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
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(2) 課税状況の累年比較(合計)
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 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount
平成27年分	549,059	2,147,610	452,004	2,102,758	393,561	215,573
28	519,417	2,049,096	431,806	2,004,371	380,496	210,420
29	516,019	2,024,780	428,650	1,978,722	378,540	200,350
30	502,076	<u>2,083,204</u>	415,595	<u>2,038,374</u>	367,767	239,652
令和元	493,057	2,043,516	406,092	2,000,660	358,393	210,910
2	489,926	2,142,961	402,536	2,102,532	358,631	203,148

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 1790	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 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount
平成27年分	403,683	1,495,044	216,412	749,835	189,733	745,209	49,967	607,715
28	388,106	1,395,371	208,968	722,158	181,370	673,213	45,352	609,000
29	385,283	1,368,467	207,698	702,238	179,912	666,229	44,921	610,255
30	374,118	<u>1,489,503</u>	203,386	750,636	173,012	<u>738,927</u>	42,885	548,812
令和元	364,978	1,413,194	200,004	751,774	167,350	661,420	42,548	587,466
2	364,214	1,423,701	202,084	757,133	164,650	666,569	39,823	678,830

(2) 課税状況の累年比較(合計)
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 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount
平成27年分	549,059	2,147,610	452,004	2,102,758	393,561	215,573
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令和元	493,057	2,043,516	406,092	2,000,660	358,393	210,910
2	489,926	2,142,961	402,536	2,102,532	358,631	203,148

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 1790	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 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount	人 Number of taxpayers	金額 Amount
平成27年分	403,683	1,495,044	216,412	749,835	189,733	745,209	49,967	607,715
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