

## 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<br>Type  | 申告状況<br>Statistics of filing returns |                        | 課税状況<br>Statistics of taxation |                        |   |   |
|--|--------------------------------------|------------------------|--------------------------------|------------------------|---|---|
|  | 人 員<br>Number of taxpayers           | 金 額<br>Amount of money | 人 員<br>Number of taxpayers     | 金 額<br>Amount of money |   |   |
|  | 人<br>Person                          | 百万円<br>million yen     | 人<br>Person                    | 百万円<br>million yen     |   |   |
|  | 外<br>Excluding                       | 外<br>Excluding         | 外<br>Excluding                 | 外<br>Excluding         |   |   |
| 取得財産価額 (本年分)<br>Value of properties acquired (for the current year)                    | 538,567                              | 2,413,861              | 443,429                        | 2,372,663              |   |   |
| 配偶者控除額<br>Amount of exemption for spouse   | 9,178                                | 99,866                 | 9,178                          | 99,866                 |   |   |
| 基礎、特別控除額<br>Amount of basic and special exemption                                      | 483,647                              | 922,311                | 442,249                        | 876,799                |   |   |
| 基礎、特別控除後の課税価額<br>Taxable amount after basic and special exemption                      | /                                    |                        | 395,707                        | 1,395,997              |   |   |
| <b>贈与税額</b><br><b>Amount of gift tax</b>   |                                      |                        | <b>395,707</b>                 | <b>338,807</b>         |   |   |
| 外国税額控除額<br>Credit for foreign tax  |                                      |                        | 47                             | 372                    |   |   |
| 医療法人持分税額控除額<br>Amount of tax credit for interests in medical corporations              |                                      |                        | 12                             | 3,462                  |   |   |
| 差引税額<br>Amount of tax after deduction  |                                      |                        | 395,701                        | 334,973                |   |   |
| 農地等納税猶予税額<br>Amount for tax payment postponed for agricultural land                    |                                      |                        | 17                             | 339                    |   |   |
| 株式等納税猶予税額<br>Deferred tax amount on stocks, etc.                                       |                                      |                        | 23                             | 925                    |   |   |
| 特例株式等納税猶予税額<br>Special deferred tax amount of stocks, etc.                             |                                      |                        | 892                            | 78,264                 |   |   |
| 医療法人持分納税猶予税額<br>Amount for tax payment postponed for interests in medical corporations |                                      |                        | 15                             | 35                     |   |   |
| 事業資産納税猶予税額<br>Deferred tax amount on business assets                                   |                                      |                        | 3                              | 14                     |   |   |
| <b>納付税額</b><br><b>Amount of tax payment</b>  |                                      |                        | <b>394,952</b>                 | <b>255,395</b>         |   |   |
| 災害減税法第4条による免除税額<br>Amount of exemption of tax by "Disaster Exemption Act to Sec. 4"    |                                      |                        | -                              | -                      | - | - |

調査対象等： 「申告状況」は、令和3年中に財産の贈与を受けた者について、令和4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3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4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、災害減税法第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<br>Type   | 申告状況<br>Statistics of filing returns |                        | 課税状況<br>Statistics of taxation |                        |
|---|--------------------------------------|------------------------|--------------------------------|------------------------|
|   | 人 員<br>Number of taxpayers           | 金 額<br>Amount of money | 人 員<br>Number of taxpayers     | 金 額<br>Amount of money |
|   | 人<br>Person                          | 百万円<br>million yen     | 人<br>Person                    | 百万円<br>million yen     |
| 取得財産価額 (本年分)<br>Value of properties acquired (for the current year)       | 496,145                              | 1,733,924              | 401,007                        | 1,692,726              |
| 内 特例贈与財産分<br>Special gift property  | 249,879                              | 954,197                | 224,644                        | 928,315                |
| 内 一般贈与財産分<br>General gift property  | 247,112                              | 779,727                | 179,356                        | 764,410                |
| 配偶者控除額<br>Amount of exemption for spouse                                  | 9,178                                | 99,866                 | 9,178                          | 99,866                 |
| 基礎控除額<br>Amount of basic exemption  | 442,381                              | 486,619                | 401,007                        | 441,108                |
| 基礎控除後の課税価額<br>Taxable amount after basic exemption                        | /                                    |                        | 391,625                        | 1,151,752              |
| <b>贈与税額</b><br><b>Amount of gift tax</b>                                  |                                      |                        | <b>391,625</b>                 | <b>289,958</b>         |
| 外国税額控除額<br>Credit for foreign tax   |                                      |                        | 44                             | 351                    |
| 医療法人持分税額控除額<br>Amount of tax credit for interests in medical corporations |                                      |                        | 12                             | 3,462                  |
| 差引税額<br>Amount of tax after deduction                                     |                                      |                        | 391,619                        | 286,145                |

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, 2022 with respect to persons who acquire property as gifts during 2021.  
This table for statistics of taxation is of persons acquiring property as gift during 2021, 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, 2022, 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<br>Type   | 申告状況<br>Statistics of filing returns |                        | 課税状況<br>Statistics of taxation |                        |
|---|--------------------------------------|------------------------|--------------------------------|------------------------|
|   | 人 員<br>Number of taxpayers           | 金 額<br>Amount of money | 人 員<br>Number of taxpayers     | 金 額<br>Amount of money |
|   |                                      |                        | 人<br>Person                    | 百万円<br>million yen     |
| 取得財産価額 (本年分)<br>Value of properties acquired (for the current year) | /                                    |                        | 44,167                         | 679,937                |
| 特別控除額<br>Amount of special exemption                                |                                      |                        | 42,952                         | 435,691                |
| 特別控除後の課税価額<br>Taxable amount after special exemption                |                                      |                        | 4,421                          | 244,246                |
| <b>贈与税額</b><br><b>Amount of gift tax</b>                            |                                      |                        | <b>4,421</b>                   | <b>48,849</b>          |
| 外国税額控除額<br>Credit for foreign tax                                   |                                      |                        | 3                              | 21                     |
| 差引税額<br>Amount of tax after deduction                               |                                      |                        | 4,421                          | 48,828                 |

- 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<br>Type  | 人 員<br>Number of taxpayers | 金 額<br>Amount of money                               |
|--|----------------------------|--|
| 住宅取得等資金の金額<br>Amount of the fund donation for the acquisition of a residence | 人<br>Person<br>70,017      | 百万円<br>million yen<br>内 Including 647,123<br>671,892 |

調査対象等： 令和3年中に財産の贈与を受けた者について、令和4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, 2022, for persons who acquired property as a gift in 2021 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<br>Type  | 人 員<br>Number of taxpayers | 金 額<br>Amount of money        |
|--|----------------------------|-------------------------------|
| 非課税拠出額<br>Amount of tax-exempt donation  | 人<br>Person<br>27,937      | 百万円<br>million yen<br>191,720 |
| 教育資金支出額<br>(管理契約終了分)<br>Amount of the educational fund that was spent (that the agreement for the management terminated) | 8,116                      | 43,932                        |

調査対象等： 令和3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。  
令和3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 2021, "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 2021, "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<br>Type   | 人 員<br>Number of taxpayers | 金 額<br>Amount of money      |
|---|----------------------------|-----------------------------|
| 非課税拠出額<br>Amount of tax-exempt donation   | 人<br>Person<br>396         | 百万円<br>million yen<br>1,841 |
| 結婚・子育て資金支出額<br>(管理契約終了分)<br>Amount of the marriage and childcare fund that was spent (that the agreement for the management terminated) | 217                        | 557                         |

調査対象等： 令和3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。  
令和3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 2021, "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 2021, "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<br>Type | 取得財産価額<br>Value of properties acquired |                        |                                |                        | 納付税額<br>Amount of tax payment |                        |         |
|-------------|--|------------------------|--------------------------------|------------------------|-------------------------------|------------------------|---------|
|             | 申告状況<br>Statistics of filing returns   |                        | 課税状況<br>Statistics of taxation |                        | 人 員<br>Number of taxpayers    | 金 額<br>Amount of money |         |
|             | 人 員<br>Number of taxpayers             | 金 額<br>Amount of money | 人 員<br>Number of taxpayers     | 金 額<br>Amount of money |                               |                        |         |
|             | 人<br>Person                            | 百万円<br>million yen     | 人<br>Person                    | 百万円<br>million yen     | 人<br>Person                   | 百万円<br>million yen     |         |
| 平成 28 年 分   | 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 |
| 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 |
| 3           | 2021                                   | 538,567                | 2,413,861                      | 443,429                | 2,372,663                     | 394,952                | 255,395 |

(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<br>Type | 暦年課税分<br>取得財産価額<br>Donated property value<br>(Calendar-Year Taxation) |                        |                                    |                        |                                    |                        | 相続時精算課税分<br>取得財産価額<br>Donated property value (Taxation System for<br>Settlement at the Time of Inheritance) |                        |         |
|-------------|---|------------------------|------------------------------------|------------------------|------------------------------------|------------------------|---|------------------------|---------|
|             |   |                        | 内 特例贈与財産分<br>Special gift property |                        | 内 一般贈与財産分<br>General gift property |                        | 人 員<br>Number of taxpayers  | 金 額<br>Amount of money |         |
|             | 人 員<br>Number of taxpayers  | 金 額<br>Amount of money | 人 員<br>Number of taxpayers         | 金 額<br>Amount of money | 人 員<br>Number of taxpayers         | 金 額<br>Amount of money |   |                        |         |
|             | 人<br>Person   | 百万円<br>million yen     | 人<br>Person                        | 百万円<br>million yen     | 人<br>Person                        | 百万円<br>million yen     | 人<br>Person   | 百万円<br>million yen     |         |
| 平成 28 年 分   | 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                | 1,489,563                          | 203,386                | 750,636                            | 173,012                | 738,927   | 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 |
| 3           | 2021  | 401,007                | 1,692,726                          | 224,644                | 928,315                            | 179,356                | 764,410   | 44,167                 | 679,937 |

(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<br>Type                            |            |                                     | 取得財産価額<br>Value of properties acquired |                        | 納付税額<br>Amount of tax payment |                        |
|--|------------|-------------------------------------|--|------------------------|-------------------------------|------------------------|
|  |            |                                     | 人 員<br>Number of taxpayers             | 金 額<br>Amount of money | 人 員<br>Number of taxpayers    | 金 額<br>Amount of money |
|  |            |                                     | 人<br>Person                            | 百万円<br>million yen     | 人<br>Person                   | 百万円<br>million yen     |
| 本年分<br>For the current year            | 申告額        | Amount of self-assessment           | 443,326                                | 2,375,155              | 394,776                       | 255,505                |
|  | 修正申告による増差額 | Amount increased by amended returns | 1,340                                  | 4,349                  | 1,502                         | 684                    |
|  | 更正による増差額   | Amount increased by correction      | 2                                      | 4                      | 1                             | 0                      |
|  | 更正等による減差額  | Amount reduced by correction, etc.  | 493                                    | △ 6,845                | 483                           | △ 794                  |
|  | 決定額        | Amount determined                   | -                                      | -                      | -                             | -                      |
|  | 計          | <b>Total</b>                        | <b>実<br/>Actual</b> 443,429            | <b>2,372,663</b>       | <b>実<br/>Actual</b> 394,952   | <b>255,395</b>         |
| 過<br>年<br>分<br>For the preceding years | 申告額        | Amount of self-assessment           | 19,615                                 | 83,224                 | 19,260                        | 14,270                 |
|  | 修正申告による増差額 | Amount increased by amended returns | 2,597                                  | 9,798                  | 2,897                         | 2,423                  |
|  | 更正による増差額   | Amount increased by correction      | 21                                     | 168                    | 21                            | 69                     |
|  | 更正等による減差額  | Amount reduced by correction, etc.  | 1,495                                  | △ 6,098                | 1,509                         | △ 1,123                |
|  | 決定額        | Amount determined                   | 13                                     | 718                    | 13                            | 348                    |
|  | 計          | <b>Total</b>                        | <b>実<br/>Actual</b> 22,056             | <b>87,810</b>          | <b>実<br/>Actual</b> 21,966    | <b>15,987</b>          |
| 合<br>計<br>Grand Total                  | 申告額        | Amount of self-assessment           | 462,941                                | 2,458,379              | 414,036                       | 269,775                |
|  | 修正申告による増差額 | Amount increased by amended returns | 3,937                                  | 14,147                 | 4,399                         | 3,107                  |
|  | 更正による増差額   | Amount increased by correction      | 23                                     | 172                    | 22                            | 70                     |
|  | 更正等による減差額  | Amount reduced by correction, etc.  | 1,988                                  | △ 12,943               | 1,992                         | △ 1,917                |
|  | 決定額        | Amount determined                   | 13                                     | 718                    | 13                            | 348                    |
|  | 計          | <b>Total</b>                        | <b>実<br/>Actual</b> 465,485            | <b>2,460,473</b>       | <b>実<br/>Actual</b> 416,918   | <b>271,382</b>         |

調査対象等: 「本年分」は、令和3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4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2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3年7月1日から令和4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 2021, 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, 2022, 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 2020 (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, 2021 to June 30, 2022 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<br>Subject       | 取得財産価額<br>Value of properties acquired |                       |                                |                       | 納付税額<br>Amount of tax payment |                       |
|---------------------|--|-----------------------|--------------------------------|-----------------------|-------------------------------|-----------------------|
|                     | 申告状況<br>Statistics of filing returns   |                       | 課税状況<br>Statistics of taxation |                       |                               |                       |
|                     | 人員<br>Number of taxpayers              | 金額<br>Amount of money | 人員<br>Number of taxpayers      | 金額<br>Amount of money | 人員<br>Number of taxpayers     | 金額<br>Amount of money |
| 札幌 Sapporo          | 14,634                                 | 73,968                | 12,554                         | 72,977                | 9,669                         | 4,852                 |
| 仙台 Sendai           | 22,725                                 | 106,752               | 18,994                         | 105,501               | 14,839                        | 7,042                 |
| 関東信越 Kanto Shinetsu | 62,248                                 | 254,512               | 49,582                         | 249,824               | 43,096                        | 19,695                |
| 東京 Tokyo            | 173,701                                | 825,016               | 143,995                        | 811,359               | 134,397                       | 118,328               |
| 金沢 Kanazawa         | 11,527                                 | 46,370                | 9,373                          | 45,699                | 8,182                         | 3,044                 |
| 名古屋 Nagoya          | 75,210                                 | 306,372               | 61,055                         | 301,307               | 55,856                        | 28,298                |
| 大阪 Osaka            | 99,260                                 | 425,590               | 81,788                         | 415,705               | 74,996                        | 42,801                |
| 広島 Hiroshima        | 24,225                                 | 101,124               | 19,646                         | 99,594                | 16,771                        | 8,517                 |
| 高松 Takamatsu        | 13,644                                 | 54,273                | 10,982                         | 53,195                | 9,391                         | 4,568                 |
| 福岡 Fukuoka          | 21,123                                 | 100,935               | 18,143                         | 99,801                | 14,825                        | 7,817                 |
| 熊本 Kumamoto         | 14,697                                 | 71,792                | 12,330                         | 70,872                | 9,144                         | 3,567                 |
| 沖縄 Okinawa          | 5,573                                  | 47,158                | 4,987                          | 46,830                | 3,786                         | 6,867                 |
| 合計 Total            | 538,567                                | 2,413,861             | 443,429                        | 2,372,663             | 394,952                       | 255,395               |

(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<br>Subject       | 暦年課税分<br>取得財産価額<br>Donated property value (Calendar-Year Taxation) |                       |                                    |                       |                                    |                       | 相続時精算課税分<br>取得財産価額<br>Donated property value (Taxation System for Settlement at the Time of Inheritance) |                       |
|---------------------|--|-----------------------|------------------------------------|-----------------------|------------------------------------|-----------------------|--|-----------------------|
|                     |  |                       | 内 特例贈与財産分<br>Special gift property |                       | 内 一般贈与財産分<br>General gift property |                       |  |                       |
|                     | 人員<br>Number of taxpayers  | 金額<br>Amount of money | 人員<br>Number of taxpayers          | 金額<br>Amount of money | 人員<br>Number of taxpayers          | 金額<br>Amount of money | 人員<br>Number of taxpayers  | 金額<br>Amount of money |
| 札幌 Sapporo          | 9,970  | 42,985                | 5,390                              | 23,051                | 4,657                              | 19,934                | 2,676  | 29,992                |
| 仙台 Sendai           | 15,124   | 56,470                | 7,900                              | 29,719                | 7,350                              | 26,752                | 4,012  | 49,031                |
| 関東信越 Kanto Shinetsu | 44,006   | 170,254               | 24,226                             | 94,076                | 20,102                             | 76,178                | 5,819  | 79,571                |
| 東京 Tokyo            | 135,708  | 636,348               | 81,129                             | 351,261               | 55,540                             | 285,087               | 8,642  | 175,011               |
| 金沢 Kanazawa         | 8,336  | 29,662                | 4,587                              | 15,777                | 3,808                              | 13,885                | 1,088  | 16,036                |
| 名古屋 Nagoya          | 56,703   | 221,798               | 31,163                             | 123,205               | 26,028                             | 98,593                | 4,563  | 79,509                |
| 大阪 Osaka            | 76,175   | 314,495               | 42,139                             | 174,660               | 34,556                             | 139,836               | 5,826  | 101,209               |
| 広島 Hiroshima        | 17,186   | 66,701                | 9,011                              | 33,925                | 8,329                              | 32,776                | 2,581  | 32,894                |
| 高松 Takamatsu        | 9,585  | 35,239                | 4,761                              | 18,550                | 4,877                              | 16,689                | 1,457  | 17,956                |
| 福岡 Fukuoka          | 15,178   | 62,019                | 8,080                              | 33,779                | 7,218                              | 28,240                | 3,075  | 37,782                |
| 熊本 Kumamoto         | 9,417  | 35,916                | 4,707                              | 17,925                | 4,791                              | 17,991                | 3,014  | 34,956                |
| 沖縄 Okinawa          | 3,619  | 20,839                | 1,551                              | 12,388                | 2,100                              | 8,450                 | 1,414  | 25,991                |
| 合計 Total            | 401,007  | 1,692,726             | 224,644                            | 928,315               | 179,356                            | 764,410               | 44,167   | 679,937               |

(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<br>Type                         | 過少申告加算税<br>Additional tax for understatement |                       | 無申告加算税<br>Additional tax for failure to file |                       | 重加算税<br>Additional tax for fraud case |                       |
|------------------------------------|--|-----------------------|--|-----------------------|---------------------------------------|-----------------------|
|                                    | 人員<br>Number of taxpayers                    | 金額<br>Amount of money | 人員<br>Number of taxpayers                    | 金額<br>Amount of money | 人員<br>Number of taxpayers             | 金額<br>Amount of money |
| 本年分 For the current year           | 18   | 2                     | 2,585  | 79                    | -                                     | -                     |
| 過 years 年分 For the preceding years | 421  | 85                    | 12,541                                       | 1,506                 | 17                                    | 21                    |
| 合計 Total                           | 439  | 87                    | 15,126                                       | 1,586                 | 17                                    | 21                    |

(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<br>Value range of property acquired | 暦年課税分<br>Calendar-year taxation<br>① |  |                                       |                                |  |                                       | 相続時精算課税分<br>Taxation system for settlement<br>at the time of inheritance<br>② |  |                                       |
|--|--------------------------------------|--|---------------------------------------|--------------------------------|--|---------------------------------------|---|--|---------------------------------------|
|  | 申告状況<br>Statistics of filing returns |  |                                       | 課税状況<br>Statistics of taxation |  |                                       | 申告状況<br>Statistics of filing returns  |  |                                       |
|  | 人員<br>Number of taxpayers            | 取得財産価額<br>Value of properties acquired | 差引税額<br>Amount of tax after deduction | 人員<br>Number of taxpayers      | 取得財産価額<br>Value of properties acquired | 差引税額<br>Amount of tax after deduction | 人員<br>Number of taxpayers   | 取得財産価額<br>Value of properties acquired | 差引税額<br>Amount of tax after deduction |
| 150万円以下<br>Less than 1.5 million yen         | Person<br>206,769                    | 百万円<br>million yen<br>176,355          |                                       | Person<br>111,660              | 百万円<br>million yen<br>135,086          | 百万円<br>million yen<br>1,226           |   |  |                                       |
| 150万円超<br>Over 1.5 million yen               | 47,729                               | 89,232                                 |                                       | 47,729                         | 89,232                                 | 3,663                                 |   |  |                                       |
| 200万円 "                                      | 2                                    | 136,965                                |                                       | 136,965                        | 403,666                                | 25,786                                |   |  |                                       |
| 400万円 "                                      | 4                                    | 67,151                                 |                                       | 67,151                         | 348,340                                | 36,144                                |   |  |                                       |
| 700万円 "                                      | 7                                    | 18,696                                 |                                       | 18,696                         | 157,771                                | 24,554                                |   |  |                                       |
| 1,000万円 "                                    | 10                                   | 14,050                                 |                                       | 14,050                         | 191,412                                | 33,987                                |   |  |                                       |
| 2,000万円 "                                    | 20                                   | 3,059                                  |                                       | 3,059                          | 71,796                                 | 13,793                                |   |  |                                       |
| 3,000万円 "                                    | 30                                   | 955                                    |                                       | 955                            | 36,048                                 | 14,105                                |   |  |                                       |
| 5,000万円 "                                    | 50                                   | 402                                    |                                       | 402                            | 28,345                                 | 13,143                                |   |  |                                       |
| 1億円 "  | 100                                  | 309                                    |                                       | 309                            | 53,447                                 | 26,953                                |   |  |                                       |
| 3億円 "  | 300                                  | 85                                     |                                       | 85                             | 32,607                                 | 16,748                                |   |  |                                       |
| 5億円 "  | 500                                  | 46                                     |                                       | 46                             | 31,178                                 | 15,472                                |   |  |                                       |
| 10億円 "                                       | 1 billion yen<br>24                  | 35,791                                 |                                       | 24                             | 35,791                                 | 17,758                                |   |  |                                       |
| 20億円 "                                       | 2                                    | 11                                     |                                       | 11                             | 25,158                                 | 12,633                                |   |  |                                       |
| 30億円 "                                       | 3                                    | 6                                      |                                       | 6                              | 21,312                                 | 11,682                                |   |  |                                       |
| 50億円 "                                       | 5                                    | 4                                      |                                       | 4                              | 34,381                                 | 18,887                                |   |  |                                       |
| 合計<br>Total                                  | 496,261                              | 1,736,840                              |                                       | 401,152                        | 1,695,571                              | 286,536                               |   |  |                                       |

| 取得財産価額階級<br>Value range of property acquired | 相続時精算課税分<br>Taxation system for settlement<br>at the time of inheritance<br>② |  |                                       | 合計<br>Total<br>③                     |  |                               |                                |  |                               |
|--|---|--|---------------------------------------|--------------------------------------|--|-------------------------------|--------------------------------|--|-------------------------------|
|  | 課税状況<br>Statistics of taxation  |  |                                       | 申告状況<br>Statistics of filing returns |  |                               | 課税状況<br>Statistics of taxation |  |                               |
|  | 人員<br>Number of taxpayers   | 取得財産価額<br>Value of properties acquired | 差引税額<br>Amount of tax after deduction | 人員<br>Number of taxpayers            | 取得財産価額<br>Value of properties acquired | 納付税額<br>Amount of tax payment | 人員<br>Number of taxpayers      | 取得財産価額<br>Value of properties acquired | 納付税額<br>Amount of tax payment |
| 150万円以下<br>Less than 1.5 million yen         | Person<br>2,168   | 百万円<br>million yen<br>2,162            | 百万円<br>million yen<br>47              | Person<br>207,999                    | 百万円<br>million yen<br>177,661          |                               | Person<br>112,890              | 百万円<br>million yen<br>136,392          | 百万円<br>million yen<br>1,258   |
| 150万円超<br>Over 1.5 million yen               | 1,616   | 2,928                                  | 24                                    | 49,144                               | 91,807                                 |                               | 49,144                         | 91,807                                 | 3,675                         |
| 200万円 "                                      | 2   | 6,859                                  | 134                                   | 143,424                              | 423,360                                |                               | 143,424                        | 423,360                                | 25,838                        |
| 400万円 "                                      | 4   | 9,645                                  | 192                                   | 76,586                               | 399,597                                |                               | 76,586                         | 399,597                                | 36,216                        |
| 700万円 "                                      | 7   | 7,466                                  | 153                                   | 26,094                               | 222,417                                |                               | 26,094                         | 222,417                                | 24,642                        |
| 1,000万円 "                                    | 10  | 9,958                                  | 490                                   | 24,048                               | 335,322                                |                               | 24,048                         | 335,322                                | 34,185                        |
| 2,000万円 "                                    | 20  | 3,862                                  | 707                                   | 6,912                                | 164,739                                |                               | 6,912                          | 164,739                                | 13,935                        |
| 3,000万円 "                                    | 30  | 1,087                                  | 2,640                                 | 2,064                                | 78,409                                 |                               | 2,064                          | 78,409                                 | 15,321                        |
| 5,000万円 "                                    | 50  | 668                                    | 5,690                                 | 1,076                                | 75,157                                 |                               | 1,076                          | 75,157                                 | 13,928                        |
| 1億円 "  | 100   | 421                                    | 11,316                                | 733                                  | 122,630                                |                               | 733                            | 122,630                                | 21,186                        |
| 3億円 "  | 300   | 87                                     | 6,019                                 | 170                                  | 64,457                                 |                               | 170                            | 64,457                                 | 10,865                        |
| 5億円 "  | 500   | 55                                     | 6,977                                 | 104                                  | 70,260                                 |                               | 104                            | 70,260                                 | 11,228                        |
| 10億円 "                                       | 1 billion yen<br>23   | 29,961                                 | 5,844                                 | 47                                   | 66,784                                 |                               | 47                             | 66,784                                 | 12,983                        |
| 20億円 "                                       | 2   | 9                                      | 4,338                                 | 20                                   | 47,127                                 |                               | 20                             | 47,127                                 | 9,177                         |
| 30億円 "                                       | 3   | 3                                      | 1,986                                 | 9                                    | 31,315                                 |                               | 9                              | 31,315                                 | 5,887                         |
| 50億円 "                                       | 5   | 1                                      | 2,200                                 | 5                                    | 45,381                                 |                               | 5                              | 45,381                                 | 15,182                        |
| 合計<br>Total                                  | 43,928  | 679,585                                | 48,757                                | 538,435                              | 2,416,425                              |                               | 443,326                        | 2,375,155                              | 255,505                       |

調査対象等： 「申告状況」は令和3年中に財産の贈与を受けた者について、令和4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3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4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, 2022 with respect to persons who acquire property as gifts during 2021.

This table for statistics of taxation is of persons acquiring property as gift during 2021, 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, 2022.

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<br>Regional Taxation Bureau | 取得財産価額階級<br>Value range of property<br>acquired | 申告状況<br>Statistics of filing returns |                         |                    |                    |                    |                        |                        |                        |                        |
|---------------------------------|---|--------------------------------------|-------------------------|--------------------|--------------------|--------------------|------------------------|------------------------|------------------------|------------------------|
|                                 |   | 150万円<br>以下                          | 150万円<br>超              | 200万円<br>超         | 400万円<br>超         | 700万円<br>超         | 1,000<br>万円超           | 2,000<br>万円超           | 3,000<br>万円超           | 5,000<br>万円超           |
|                                 |   | Less than 1.5<br>million yen         | Over 1.5 million<br>yen | Over 2 million yen | Over 4 million yen | Over 7 million yen | Over 10 million<br>yen | Over 20 million<br>yen | Over 30 million<br>yen | Over 50 million<br>yen |
| 札幌                              | Sapporo   | 4,938                                | 1,246                   | 3,956              | 2,304              | 975                | 853                    | 235                    | 64                     | 37                     |
| 仙台                              | Sendai  | 8,000                                | 2,273                   | 5,870              | 3,507              | 1,362              | 1,200                  | 303                    | 88                     | 51                     |
| 関東信越                            | Kanto Shinetsu                                  | 24,809                               | 5,958                   | 15,908             | 8,553              | 2,995              | 2,830                  | 763                    | 236                    | 112                    |
| 東京                              | Tokyo   | 67,587                               | 15,721                  | 45,506             | 25,156             | 8,304              | 7,600                  | 2,291                  | 745                    | 351                    |
| 金沢                              | Kanazaawa                                       | 4,848                                | 990                     | 3,015              | 1,471              | 517                | 463                    | 126                    | 38                     | 30                     |
| 名古屋                             | Nagoya  | 29,476                               | 6,984                   | 20,956             | 10,111             | 3,319              | 2,978                  | 896                    | 200                    | 130                    |
| 大阪                              | Osaka   | 40,703                               | 8,595                   | 26,216             | 13,660             | 4,352              | 3,948                  | 1,107                  | 310                    | 162                    |
| 広島                              | Hiroshima                                       | 8,770                                | 2,240                   | 7,032              | 3,460              | 1,176              | 1,062                  | 269                    | 103                    | 59                     |
| 高松                              | Takamatsu                                       | 5,440                                | 1,153                   | 3,759              | 1,902              | 582                | 589                    | 120                    | 48                     | 17                     |
| 福岡                              | Fukuoka   | 6,977                                | 2,070                   | 5,916              | 3,248              | 1,245              | 1,153                  | 343                    | 87                     | 46                     |
| 熊本                              | Kumamoto  | 5,094                                | 1,473                   | 3,873              | 2,286              | 836                | 803                    | 198                    | 56                     | 33                     |
| 沖縄                              | Okinawa   | 1,357                                | 441                     | 1,417              | 928                | 431                | 569                    | 261                    | 89                     | 48                     |
| 合計                              | <b>Total</b>                                    | <b>207,999</b>                       | <b>49,144</b>           | <b>143,424</b>     | <b>76,586</b>      | <b>26,094</b>      | <b>24,048</b>          | <b>6,912</b>           | <b>2,064</b>           | <b>1,076</b>           |

| 国税局<br>Regional Taxation Bureau | 取得財産価額階級<br>Value range of property<br>acquired | 申告状況<br>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<br>yen              | Over 300 million<br>yen | Over 500 million<br>yen | Over 1 billion yen | Over 2 billion yen | Over 3 billion yen | Over 5 billion yen | Total          |
| 札幌                              | Sapporo   | 20                                   | 6                       | 3                       | 4                  | -                  | -                  | -                  | 14,641         |
| 仙台                              | Sendai  | 30                                   | 7                       | 3                       | 3                  | 1                  | 1                  | -                  | 22,699         |
| 関東信越                            | Kanto Shinetsu                                  | 62                                   | 15                      | 12                      | 2                  | 2                  | -                  | -                  | 62,257         |
| 東京                              | Tokyo   | 236                                  | 62                      | 37                      | 23                 | 6                  | 3                  | 3                  | 173,631        |
| 金沢                              | Kanazaawa                                       | 12                                   | 6                       | -                       | -                  | 1                  | -                  | -                  | 11,517         |
| 名古屋                             | Nagoya  | 107                                  | 20                      | 17                      | 2                  | 3                  | 1                  | -                  | 75,200         |
| 大阪                              | Osaka   | 131                                  | 30                      | 23                      | 8                  | 3                  | 2                  | 2                  | 99,252         |
| 広島                              | Hiroshima                                       | 29                                   | 9                       | 4                       | 1                  | -                  | -                  | -                  | 24,214         |
| 高松                              | Takamatsu                                       | 29                                   | 3                       | 1                       | 1                  | -                  | -                  | -                  | 13,644         |
| 福岡                              | Fukuoka   | 17                                   | 6                       | 3                       | 2                  | 1                  | 1                  | -                  | 21,114         |
| 熊本                              | Kumamoto  | 33                                   | 4                       | -                       | 1                  | 1                  | 1                  | -                  | 14,692         |
| 沖縄                              | Okinawa   | 27                                   | 2                       | 1                       | -                  | 3                  | -                  | -                  | 5,574          |
| 合計                              | <b>Total</b>                                    | <b>733</b>                           | <b>170</b>              | <b>104</b>              | <b>47</b>          | <b>20</b>          | <b>9</b>           | <b>5</b>           | <b>538,435</b> |

| 国税局<br>Regional Taxation Bureau | 取得財産価額階級<br>Value range of property<br>acquired | 課税状況<br>Statistics of taxation |                         |                    |                    |                    |                        |                        |                        |                        |
|---------------------------------|---|--------------------------------|-------------------------|--------------------|--------------------|--------------------|------------------------|------------------------|------------------------|------------------------|
|                                 |   | 150万円<br>以下                    | 150万円<br>超              | 200万円<br>超         | 400万円<br>超         | 700万円<br>超         | 1,000<br>万円超           | 2,000<br>万円超           | 3,000<br>万円超           | 5,000<br>万円超           |
|                                 |   | Less than 1.5<br>million yen   | Over 1.5 million<br>yen | Over 2 million yen | Over 4 million yen | Over 7 million yen | Over 10 million<br>yen | Over 20 million<br>yen | Over 30 million<br>yen | Over 50 million<br>yen |
| 札幌                              | Sapporo   | 2,854                          | 1,246                   | 3,956              | 2,304              | 975                | 853                    | 235                    | 64                     | 37                     |
| 仙台                              | Sendai  | 4,280                          | 2,273                   | 5,870              | 3,507              | 1,362              | 1,200                  | 303                    | 88                     | 51                     |
| 関東信越                            | Kanto Shinetsu                                  | 12,134                         | 5,958                   | 15,908             | 8,553              | 2,995              | 2,830                  | 763                    | 236                    | 112                    |
| 東京                              | Tokyo   | 37,901                         | 15,721                  | 45,506             | 25,156             | 8,304              | 7,600                  | 2,291                  | 745                    | 351                    |
| 金沢                              | Kanazaawa                                       | 2,698                          | 990                     | 3,015              | 1,471              | 517                | 463                    | 126                    | 38                     | 30                     |
| 名古屋                             | Nagoya  | 15,320                         | 6,984                   | 20,956             | 10,111             | 3,319              | 2,978                  | 896                    | 200                    | 130                    |
| 大阪                              | Osaka   | 23,231                         | 8,595                   | 26,216             | 13,660             | 4,352              | 3,948                  | 1,107                  | 310                    | 162                    |
| 広島                              | Hiroshima                                       | 4,195                          | 2,240                   | 7,032              | 3,460              | 1,176              | 1,062                  | 269                    | 103                    | 59                     |
| 高松                              | Takamatsu                                       | 2,775                          | 1,153                   | 3,759              | 1,902              | 582                | 589                    | 120                    | 48                     | 17                     |
| 福岡                              | Fukuoka   | 4,002                          | 2,070                   | 5,916              | 3,248              | 1,245              | 1,153                  | 343                    | 87                     | 46                     |
| 熊本                              | Kumamoto  | 2,729                          | 1,473                   | 3,873              | 2,286              | 836                | 803                    | 198                    | 56                     | 33                     |
| 沖縄                              | Okinawa   | 771                            | 441                     | 1,417              | 928                | 431                | 569                    | 261                    | 89                     | 48                     |
| 合計                              | <b>Total</b>                                    | <b>112,890</b>                 | <b>49,144</b>           | <b>143,424</b>     | <b>76,586</b>      | <b>26,094</b>      | <b>24,048</b>          | <b>6,912</b>           | <b>2,064</b>           | <b>1,076</b>           |

| 国税局<br>Regional Taxation Bureau | 取得財産価額階級<br>Value range of property<br>acquired | 課税状況<br>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<br>yen        | Over 300 million<br>yen | Over 500 million<br>yen | Over 1 billion yen | Over 2 billion yen | Over 3 billion yen | Over 5 billion yen | Total          |
| 札幌                              | Sapporo   | 20                             | 6                       | 3                       | 4                  | -                  | -                  | -                  | 12,557         |
| 仙台                              | Sendai  | 30                             | 7                       | 3                       | 3                  | 1                  | 1                  | -                  | 18,979         |
| 関東信越                            | Kanto Shinetsu                                  | 62                             | 15                      | 12                      | 2                  | 2                  | -                  | -                  | 49,582         |
| 東京                              | Tokyo   | 236                            | 62                      | 37                      | 23                 | 6                  | 3                  | 3                  | 143,945        |
| 金沢                              | Kanazaawa                                       | 12                             | 6                       | -                       | -                  | 1                  | -                  | -                  | 9,367          |
| 名古屋                             | Nagoya  | 107                            | 20                      | 17                      | 2                  | 3                  | 1                  | -                  | 61,044         |
| 大阪                              | Osaka   | 131                            | 30                      | 23                      | 8                  | 3                  | 2                  | 2                  | 81,780         |
| 広島                              | Hiroshima                                       | 29                             | 9                       | 4                       | 1                  | -                  | -                  | -                  | 19,639         |
| 高松                              | Takamatsu                                       | 29                             | 3                       | 1                       | 1                  | -                  | -                  | -                  | 10,979         |
| 福岡                              | Fukuoka   | 17                             | 6                       | 3                       | 2                  | -                  | 1                  | -                  | 18,139         |
| 熊本                              | Kumamoto  | 33                             | 4                       | -                       | 1                  | 1                  | 1                  | -                  | 12,327         |
| 沖縄                              | Okinawa   | 27                             | 2                       | 1                       | -                  | 3                  | -                  | -                  | 4,988          |
| 合計                              | <b>Total</b>                                    | <b>733</b>                     | <b>170</b>              | <b>104</b>              | <b>47</b>          | <b>20</b>          | <b>9</b>           | <b>5</b>           | <b>443,326</b> |

(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<br>Type of properties acquired, etc. | 申告状況<br>Statistics of filing returns |   |  |   |                               |   |
|---|--------------------------------------|---|--|---|-------------------------------|---|
|   | 暦年課税分<br>Calendar-Year Taxation      |   | 相続時精算課税分<br>Taxation System for Settlement<br>at the Time of Inheritance |   | 合計<br>Total                   |   |
|   | ①                                    |   | ②  |   | ③                             |   |
|   | 人 員<br>Number of<br>taxpayers        | 取得財産価額<br>Value of properties<br>acquired   | 人 員<br>Number of<br>taxpayers  | 取得財産価額<br>Value of properties<br>acquired | 人 員<br>Number of<br>taxpayers | 取得財産価額<br>Value of properties<br>acquired |
| 土地<br>Land                                    | 田<br>(耕作権及び永小作権を含む。)                 | Rice field (including cultivation right and perennial tenant right)                 | 1,887  | 4,786                                     | 2,813                         | 9,667                                     |
|   | 畑<br>(耕作権及び永小作権を含む。)                 | Farm land (including cultivation right and perennial tenant right)                  | 1,951  | 4,566                                     | 2,897                         | 9,253                                     |
|   | 宅地<br>(借地権を含む。)                      | Housing land (including leasehold)  | 49,493   | 211,564                                   | 71,145                        | 392,391                                   |
|   | 山林                                   | Forest land   | 2,144  | 2,886                                     | 2,964                         | 4,438                                     |
|   | その他の土地                               | Other land  | 4,470  | 13,407                                    | 6,028                         | 30,395                                    |
|   | <b>計</b>                             | <b>Subtotal</b>   | <b>実<br/>Actual</b> 56,251   | <b>237,209</b>                            | <b>実<br/>Actual</b> 79,786    | <b>446,144</b>                            |
| 家<br>Business (agricultural) property         | 屋、構築物                                | House, Structures   | 26,779   | 57,812                                    | 41,337                        | 99,846                                    |
|   | 機械器具、農耕具、<br>じゅう器、備品                 | Machinery, Implements, Utensils,<br>Equipment                                       | 165  | 335                                       | 274                           | 1,006                                     |
|   | 商品、製品、半製品、<br>原材料、農産物等               | Goods, Products, Semi-finished goods,<br>Raw materials, Agricultural products, etc. | 33   | 75  | 67                            | 361                                       |
|   | 売掛                                   | Accounts receivable   | 25   | 51  | 33                            | 110                                       |
|   | その他の財産                               | Other properties  | 1,430  | 3,426                                     | 1,495                         | 4,069                                     |
|   | <b>計</b>                             | <b>Subtotal</b>   | <b>実<br/>Actual</b> 1,630  | <b>3,887</b>                              | <b>実<br/>Actual</b> 1,818     | <b>5,545</b>                              |
| 有価証券<br>Securities                            | 株式及び出資                               | Stocks and investment   | 85,375   | 468,393                                   | 88,522                        | 718,214                                   |
|   | 債及び社債                                | Public bond and Corporate bond  | 735  | 3,161                                     | 768                           | 3,712                                     |
|   | 投資・貸付信託<br>受益証券                      | Investment/ Loan trust beneficiary<br>certificate                                   | 1,955  | 7,905                                     | 2,027                         | 8,578                                     |
|   | <b>計</b>                             | <b>Subtotal</b>   | <b>実<br/>Actual</b> 87,522   | <b>479,459</b>                            | <b>実<br/>Actual</b> 90,716    | <b>730,503</b>                            |
| 現金、預貯金等<br>Other properties                   | 家庭用財産                                | Cash, Deposit, etc.   | 321,201  | 844,776                                   | 335,156                       | 1,010,774                                 |
|   | 生命保険金等                               | Household properties  | 179  | 493                                       | 192                           | 572                                       |
|   | 立木の他                                 | Life insurance amount, etc.   | 10,260   | 33,885                                    | 10,583                        | 35,491                                    |
|   | その他                                  | Standing timber   | 100  | 122                                       | 125                           | 167                                       |
|   | 計                                    | Others  | 26,232   | 79,196                                    | 27,453                        | 87,381                                    |
|   | <b>計</b>                             | <b>Subtotal</b>   | <b>実<br/>Actual</b> 36,502   | <b>113,203</b>                            | <b>実<br/>Actual</b> 38,062    | <b>123,039</b>                            |
| <b>合計</b>                                     | <b>Total</b>                         | <b>実<br/>Actual</b> 496,261   | <b>1,736,840</b>   | <b>実<br/>Actual</b> 538,435               | <b>2,416,425</b>              |   |

調査対象等： 「申告状況」は令和3年中に財産の贈与を受けた者について、令和4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, 2022 with respect to persons who acquire property as gifts during 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.

## 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<br>Type of properties acquired, etc. |                        |   | 課税状況<br>Statistics of taxation  |  |  |  |                           |  |             |           |         |
|---|------------------------|---|---------------------------------|--|--|--|---------------------------|--|-------------|-----------|---------|
|   |                        |   | 暦年課税分<br>Calendar-Year Taxation |  | 相続時精算課税分<br>Taxation System for Settlement<br>at the Time of Inheritance |  | 合計<br>Total               |  |             |           |         |
|   |                        |   | ①                               |  | ②  |  | ③                         |  |             |           |         |
|   |                        |   | 人員<br>Number of taxpayers       | 取得財産価額<br>Value of properties acquired | 人員<br>Number of taxpayers  | 取得財産価額<br>Value of properties acquired | 人員<br>Number of taxpayers | 取得財産価額<br>Value of properties acquired |             |           |         |
|   |                        |   | 人<br>Person                     | 百万円<br>Million yen                     | 人<br>Person  | 百万円<br>Million yen                     | 人<br>Person               | 百万円<br>Million yen                     |             |           |         |
| 土地<br>Land                                    | 田<br>(耕作権及び永小作権を含む。)   | Rice field (including cultivation right and perennial tenant right)                 | 1,754                           | 4,701                                  | 943  | 4,881                                  | 2,680                     | 9,582                                  |             |           |         |
|   | 畑<br>(耕作権及び永小作権を含む。)   | Farm land (including cultivation right and perennial tenant right)                  | 1,811                           | 4,503                                  | 972  | 4,687                                  | 2,757                     | 9,191                                  |             |           |         |
|   | 宅地<br>(借地権を含む。)        | Housing land (including leasehold)  | 47,743                          | 210,048                                | 22,079   | 180,827                                | 69,395                    | 390,875                                |             |           |         |
|   | 山林                     | Forest land   | 1,948                           | 2,804                                  | 837  | 1,552                                  | 2,768                     | 4,356                                  |             |           |         |
|   | その他の土地                 | Other land  | 4,184                           | 13,217                                 | 1,574  | 16,988                                 | 5,742                     | 30,205                                 |             |           |         |
|   | 計                      | Subtotal  | 実<br>Actual                     | 53,893                                 | 235,274  | 実<br>Actual                            | 24,052                    | 208,935                                | 実<br>Actual | 77,428    | 444,208 |
| 家業<br>Business (agriculture) property         | 屋、構築物                  | House, Structures   | 26,025                          | 57,367                                 | 14,831   | 42,034                                 | 40,583                    | 99,401                                 |             |           |         |
|   | 機械器具、農耕具、<br>じゆう器、備品   | Machinery, Implements, Utensils,<br>Equipment                                       | 157                             | 331                                    | 109  | 671                                    | 266                       | 1,001                                  |             |           |         |
|   | 商品、製品、半製品、<br>原材料、農産物等 | Goods, Products, Semi-finished goods,<br>Raw materials, Agricultural products, etc. | 32                              | 75                                     | 34   | 285                                    | 66                        | 360                                    |             |           |         |
|   | 売掛金                    | Accounts receivable   | 24                              | 49                                     | 8  | 60                                     | 32                        | 109                                    |             |           |         |
|   | その他の財産                 | Other properties  | 1,220                           | 3,208                                  | 65   | 642                                    | 1,285                     | 3,850                                  |             |           |         |
|   | 計                      | Subtotal  | 実<br>Actual                     | 1,412                                  | 3,663  | 実<br>Actual                            | 188                       | 1,658                                  | 実<br>Actual | 1,600     | 5,321   |
| 有価証券<br>Securities                            | 株式及び出資                 | Stocks and investment   | 75,366                          | 458,846                                | 3,580  | 249,820                                | 78,513                    | 708,666                                |             |           |         |
|   | 債及び社債                  | Public bond and Corporate bond  | 720                             | 3,147                                  | 33   | 551                                    | 753                       | 3,698                                  |             |           |         |
|   | 投資・貸付信託<br>受益証券        | Investment/ Loan trust beneficiary<br>certificate                                   | 1,911                           | 7,869                                  | 73   | 674                                    | 1,983                     | 8,542                                  |             |           |         |
|   | 計                      | Subtotal  | 実<br>Actual                     | 77,470                                 | 469,862  | 実<br>Actual                            | 3,637                     | 251,045                                | 実<br>Actual | 80,664    | 720,907 |
| 現金、預貯金等<br>Other properties                   | 現金、預貯金等                | Cash, Deposit, etc.   | 242,484                         | 819,286                                | 14,274   | 165,997                                | 256,439                   | 985,283                                |             |           |         |
|   | 庭用財産                   | Household properties  | 159                             | 475                                    | 13   | 79                                     | 172                       | 555                                    |             |           |         |
|   | 生命保険金等                 | Life insurance amount, etc.   | 9,960                           | 33,587                                 | 329  | 1,606                                  | 10,283                    | 35,193                                 |             |           |         |
|   | 立木の他                   | Standing timber<br>Others   | 95<br>23,107                    | 120<br>75,936                          | 25<br>1,244  | 46<br>8,185                            | 120<br>24,328             | 166<br>84,122                          |             |           |         |
|   | 計                      | Subtotal  | 実<br>Actual                     | 33,073                                 | 109,644  | 実<br>Actual                            | 1,590                     | 9,837                                  | 実<br>Actual | 34,633    | 119,480 |
| 合計  | Total                  | 実<br>Actual   | 401,152                         | 1,695,571                              | 実<br>Actual  | 43,928                                 | 679,585                   | 実<br>Actual                            | 443,326     | 2,375,155 |         |

調査対象等：「課税状況」は令和3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4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 2021, 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, 2022.

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.