

6 贈与税(令和3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
	外 Excluding	外 Excluding	外 Excluding	外 Excluding
取得財産価額(本年分) Value of properties acquired (for the current year)	538,567	2,413,861	443,429	2,372,663
配偶者控除額 Amount of exemption for spouse	9,178	99,866	9,178	99,866
基礎、特別控除額 Amount of basic and special exemption	483,647	922,311	442,249	876,799
基礎、特別控除後の 課税価格 Taxable amount after basic and special exemption	/		395,707	1,395,997
贈与税額 Amount of gift tax			395,707	338,807
外国税額控除額 Credit for foreign tax	/		47	372
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			12	3,462
差引税額 Amount of tax after deduction	/		395,701	334,973
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			17	339
株式等納税猶予税額 Deferred tax amount on stocks, etc.	/		23	925
特例株式等納税猶予税額 Special deferred tax amount of stocks, etc.			892	78,264
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations	/		15	35
事業資産納税猶予税額 Deferred tax amount on business assets			3	14
納付税額 Amount of tax payment	/		394,952	255,395
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)	496,145	1,733,924	401,007	1,692,726
内 特例贈与財産分 Special gift property	249,879	954,197	224,644	928,315
内 一般贈与財産分 General gift property	247,112	779,727	179,356	764,410
配偶者控除額 Amount of exemption for spouse	9,178	99,866	9,178	99,866
基礎控除額 Amount of basic exemption	442,381	486,619	401,007	441,108
基礎控除後の課税価格 Taxable amount after basic exemption	/		391,625	1,151,752
贈与税額 Amount of gift tax			391,625	289,958
外国税額控除額 Credit for foreign tax	/		44	351
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			12	3,462
差引税額 Amount of tax after deduction	/		391,619	286,145

(1) 申告・課税状況(合計分)
Statistics of filing returns and Statistics of Taxation (Total)

区分 Type	申告状況 Statistics of filing returns		課税状況 Statistics of taxation	
	人員 Number of taxpayers	金額 Amount of money	人員 Number of taxpayers	金額 Amount of money
	人 Person	百万円 million yen	人 Person	百万円 million yen
	外 Excluding	外 Excluding	外 Excluding	外 Excluding
取得財産価額(本年分) Value of properties acquired (for the current year)	538,567	2,413,861	443,429	2,372,663
配偶者控除額 Amount of exemption for spouse	15,846	99,866	15,846	99,866
基礎、特別控除額 Amount of basic and special exemption	483,647	922,311	442,249	876,799
基礎、特別控除後の 課税価格 Taxable amount after basic and special exemption	/		395,705	1,395,997
贈与税額 Amount of gift tax			395,703	338,807
外国税額控除額 Credit for foreign tax	/		47	372
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			12	3,462
差引税額 Amount of tax after deduction	/		395,701	334,973
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株式等納税猶予税額 Deferred tax amount on stocks, etc.	/		23	925
特例株式等納税猶予税額 Special deferred tax amount of stocks, etc.			892	78,264
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事業資産納税猶予税額 Deferred tax amount on business assets			3	14
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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	
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取得財産価額(本年分) Value of properties acquired (for the current year)	496,145	1,733,924	401,007	1,692,726
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6 贈与税(令和3年度版)

表番号 6-1 申告・課税状況

(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 of money	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	人 Person	百万円 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	<u>2,083,204</u>	415,595	<u>2,038,374</u>	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

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 特別贈与財産分 Special gift property		内 一般贈与財産分 General gift property				
	人員 Number of taxpayers	金額 Amount of money	人員 Number of taxpayers	金額 Amount of money	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	人 Person	百万円 million yen	人 Person	百万円 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	<u>1,489,563</u>	203,386	750,636	173,012	<u>738,927</u>	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

(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 of money	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	人 Person	百万円 million yen	
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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)		
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	人員 Number of taxpayers	金額 Amount of money	人員 Number of taxpayers	金額 Amount of money	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	人 Person	百万円 million yen	人 Person	百万円 million yen	
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