

6 贈与税
Gift tax

(1) 令和5年中に贈与を受けた者は518,971人で、取得財産価額及び納付税額は2兆5,678億円及び2,839億円となっている(第18表参照)。

The number of recipients of gifts during 2023 is 518,971. The amount of values of properties acquired as gifts and the amount of tax payment are 2,567.8 billion yen and 283.9 billion yen respectively. (see Table 18).

(第18表) 贈与を受けた者数、取得財産価額、納付税額

Table 18: Number of recipients of gifts, Amount of values of properties acquired, and Amount of tax payment

区分 Type	贈与を受けた者数 Number of recipients of gifts	取得財産価額 Amount of values of properties acquired	納付税額 Amount of tax payment
合計分 Total	人 Person 518,971	億円 100 million yen 25,678	億円 100 million yen 2,839
暦年課税分 Calendar-Year Taxation	471,590	17,783	
特例贈与財産 Special Gift Property	248,413	11,391	
一般贈与財産 General Gift Property	224,620	6,392	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	49,232	7,894	

統計表：6－1 申告・課税状況 (1)申告・課税状況 (合計分)

Statistical tables: 6－1 Statistics of filing returns and Statistics of Taxation (1)Statistics of filing returns and Statistics of Taxation (Total)

(注) 1 合計分の「贈与を受けた者数」は、暦年課税分と相続時精算課税分に重複する者があるため一致しない。

2 暦年課税分の「贈与を受けた者数」は、特例贈与財産と一般贈与財産に重複する者があるため、一致しない。

Note: 1 "The Number of recipients of gifts" in total does not coincide with the total number of persons in "Calendar-Year Taxation" and "Taxation System for Settlement at the Time of Inheritance" because there are some overlapping persons between them.

2 "The Number of recipients of gifts" in "Calendar-Year Taxation" does not coincide with the total number of persons in "Special Gift Property" and "General Gift Property" because there are some overlapping persons between them.

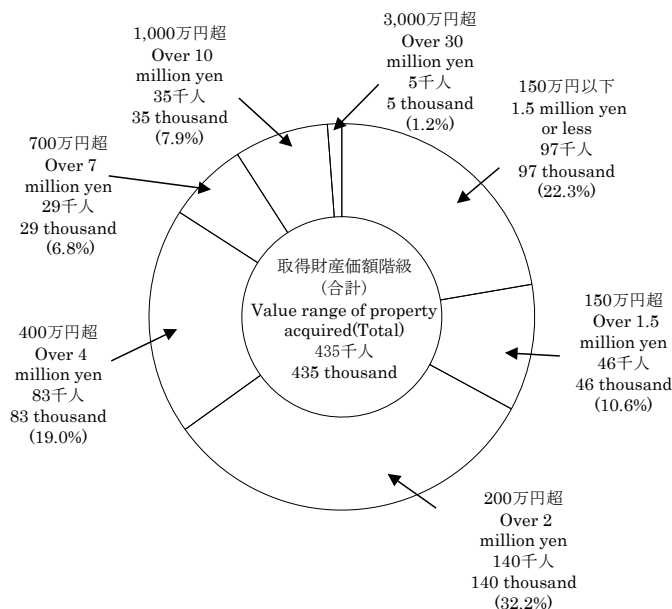
(2) 令和5年中に財産の贈与を受けた者のうち、申告義務のある者(住宅取得等資金の非課税制度適用後の残額について暦年課税のみを選択した者で、その残額が基礎控除を超えない者を除く。)に係る取得財産価額階級を見ると、150万円以下の者97,162人(構成比22.3%)、150万円超の者46,060人(10.6%)、200万円超の者140,241人(32.2%)、400万円超の者82,598人(19.0%)、700万円超の者29,419人(6.8%)、1,000万円超の者34,567人(7.9%)、3,000万円超の者5,226人(1.2%)となっている(第19表参照)。

Looking at the value range of property acquired concerning persons obligated to declare the acquisitions of the persons acquiring property as gifts during 2023 (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), 1.5 million yen or less is 97,162 persons (composition ratio: 22.3%), over 1.5 million yen is 46,060 persons (composition ratio: 10.6%), over 2 million yen is 140,241 persons (composition ratio: 32.2%), over 4 million yen is 82,598 persons (composition ratio: 19.0%), over 7 million yen is 29,419 persons (composition ratio: 6.8%), over 10 million yen is 34,567 persons (composition ratio: 7.9%), and over 30 million yen is 5,226 persons (composition ratio: 1.2%) (see Table 19).

(第19表) 取得財産価額階級

Table 19: Value range of property acquired

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
	人 Person
150万円以下 1.5 million yen or less	97,162
150万円超 Over 1.5 million yen	46,060
200万円超 Over 2 million yen	140,241
400万円超 Over 4 million yen	82,598
700万円超 Over 7 million yen	29,419
1,000万円超 Over 10 million yen	34,567
3,000万円超 Over 30 million yen	5,226
合計 Total	435,273



統計表：6－2 贈与財産価額階級別 (1)人員、取得財産価額、税額

Statistical tables: 6－2 Breakdown of Donated Property by Value Range (1)Number of persons, Value of properties acquired, Amount of tax