

6 贈与税
Gift tax

- (1) 令和6年中に贈与を受けた者は481,612人で、取得財産価額及び納付税額は2兆7,057億円及び3,178億円となっている(第14表参照)。
The number of recipients of gifts during 2024 is 481,612. The amount of values of properties acquired as gifts and the amount of tax payment are 2,705.7 billion yen and 317.8 billion yen, respectively. (see Table 14).

(第14表) 贈与を受けた者数、取得財産価額、納付税額
Table 14: 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
	人 People	億円 100 million yen	億円 100 million yen
合計分 Total	481,612	27,057	3,178
暦年課税分 Calendar-Year Taxation	407,872	16,815	/
特例贈与財産 Special Gift Property	206,737	9,455	
一般贈与財産 General Gift Property	203,239	7,360	
相続時精算課税分 Taxation System for Settlement at the Time of Inheritance	77,905	10,242	

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.

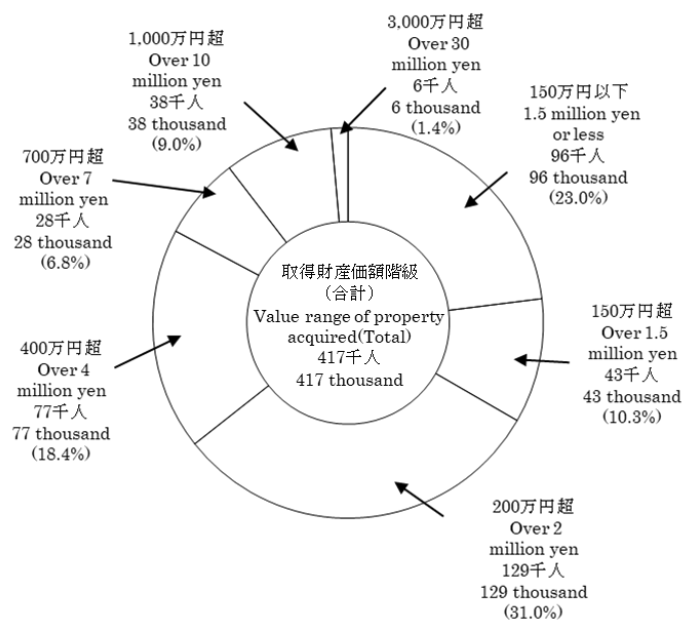
2 "The Number of recipients of gifts" in "Calendar-Year Taxation" does not coincide with the total number of persons in "Special Gift Property" and "General Gift Property" because there are some overlapping persons between them.

- (2) 令和6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96,030人(構成比23.0%)、150万円超の者43,059人(10.3%)、200万円超の者129,005人(31.0%)、400万円超の者76,722人(18.4%)、700万円超の者28,296人(6.8%)、1,000万円超の者37,582人(9.0%)、3,000万円超の者6,028人(1.4%)となっている(第15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 2024 (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 96,030 persons (composition ratio: 23.0%), over 1.5 million yen is 43,059 persons (composition ratio: 10.3%), over 2 million yen is 129,005 persons (composition ratio: 31.0%), over 4 million yen is 76,722 persons (composition ratio: 18.4%), over 7 million yen is 28,296 persons (composition ratio: 6.8%), over 10 million yen is 37,582 persons (composition ratio: 9.0%), and over 30 million yen is 6,028 persons (composition ratio: 1.4%) (see Table 15).

(第15表) 取得財産価額階級
Table 15: Value range of property acquired.

取得財産価額階級 Value range of property acquired	人員 Number of taxpayers
	人 People
150万円以下 1.5 million yen or less	96,030
150万円超 Over 1.5 million yen	43,059
200万円超 Over 2 million yen	129,005
400万円超 Over 4 million yen	76,722
700万円超 Over 7 million yen	28,296
1,000万円超 Over 10 million yen	37,582
3,000万円超 Over 30 million yen	6,028
合計 Total	416,722



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