

6 贈 与 税

統計表を見る方のために

1 利用上の注意

この章は、平成29年中に財産の贈与を受けた者について、平成30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、全数調査の方法で調査・集計したものである。ただし、「6－1 申告・課税状況」の「(3) 課税状況における申告又は処理の別」及び「(5) 加算税の状況」については、平成29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、平成30年6月30日までの申告又は処理による課税事績を調査・集計し、また、平成28年以前に財産の贈与を受けた者についての申告又は処理による課税事績についても調査・集計している。

2 用語の説明（平成29年分）

この章における用語の意義は、次のとおりである。

- (1)

農地等納税猶予税額

農業の後継者が贈与を受けた一定の農地等の価額に対応する贈与税額は、一定の要件の下に、その農地等の贈与者の死亡の日まで納税が猶予され、その猶予される贈与税額を「農地等納税猶予税額」という（措置法第70条の4）。
- (2)

株式等納税猶予税額

会社の後継者である受贈者（経営承継受贈者）が、贈与により先代経営者である贈与者から、その贈与者が保有する中小企業における経営の承継の円滑化に関する法律の認定を受ける非上場会社の株式又は出資（非上場株式等）の全部又は一定以上を取得し、その会社を経営していく場合には、その経営承継受贈者が納付すべき贈与税のうち、その非上場株式等（一定の部分に限る。）の価額に対応する贈与税額は、一定の要件の下に、原則としてその非上場株式等の贈与者の死亡の日まで納税が猶予され、その猶予される贈与税額を「株式等納税猶予税額」という（措置法第70条の7）。

(3)

医療法人持分納税猶予税額

認定医療法人の持分を有する人（贈与者）がその持分の全部又は一部の放棄をしたことにより、その認定医療法人の持分を有する他の人（受贈者）に贈与税が課される場合には、納付すべき贈与税のうち、その放棄により受けた経済的利益の価額に対応する贈与税については、一定の要件を満たすことにより、認定移行計画に記載された移行期限まで、その納税が猶予され、その猶予される贈与税額を「医療法人持分納税猶予税額」という（措置法第70条の7の5）。

(4)

特例贈与財産

直系尊属（父母や祖父母など）である贈与者から財産の贈与を受け、かつ、受贈者が贈与の年の1月1日において20歳以上である場合には、「特例税率」を適用して贈与税額が計算され、その「特例税率」の適用がある財産を「特例贈与財産」という。

(5)

一般贈与財産

直系尊属以外の贈与者から財産の贈与を受けた場合や受贈者が贈与の年の1月1日において20歳未満である場合には、「一般税率」を適用して贈与税額が計算され、その「一般税率」の適用がある財産を「一般贈与財産」という。

(6)

住宅取得等資金の非課税制度

父母や祖父母など直系尊属からの贈与により、自己の居住の用に供する住宅用の家屋の新築若しくは取得又は増改築等の対価に充てるための金銭（住宅取得等資金）を取得した場合において、一定の要件を満たすときは、一定の限度額までの金額について、贈与税が非課税となる制度をいう（措置法第70条の2）。

(7)

教育資金の非課税制度

受贈者（30歳未満の者に限る。）が、教育資金に充てるため、金融機関等との一定の契約に基づき、受贈者の直系尊属から①信託受益権を付与された場合、②書面による贈与により取得した金銭を銀行等に預入をした場合又は③書面による贈与により取得した金銭等で証券会社等で有価証券を購入した場合には、これらの信託受益権、金銭又は金銭等の価額のうち1,500万円までの金額に相当する部分の価額については、金融機関等の営業所等を経由して教育資金非課税申告書を提出することにより贈与税が非課税となる制度をいう（措置法第70条の2の2）。

(8)

結婚・子育て資金の非課税制度

受贈者（20歳以上50歳未満の者に限る。）が、結婚・子育て資金に充てるため、金融機関等との一定の契約に基づき、受贈者の直系尊属から①信託受益権を付与された場合、②書面による贈与により取得した金銭を銀行等に預入をした場合又は③書面による贈与により取得した金銭等で証券会社等で有価証券を購入した場合には、これらの信託受益権、金銭又は金銭等の価額のうち1,000万円までの金銭に相当する部分の価額については、金融機関等の営業所等を経由して結婚・子育て資金非課税申告書を提出することにより贈与税が非課税となる制度をいう（措置法第70条の2の3）。

また、受贈者が50歳に達するなどにより、結婚・子育て資金口座に係る契約が終了した場合には、非課税抛出资额から結婚・子育て資金支出額を控除（管理残額がある場合には管理残額も控除）した残額があるときは、その残額はその契約が終了した日の属する年に贈与があったこととなる。

3 贈与税の税率等（平成29年分）

(1)

暦年課税

1年間に贈与を受けた財産の価額の合計額から基礎控除額110万円を控除した残額について、下の表により贈与税額を計算

【特例税率（特例贈与財産）】

基礎控除後の課税価格	200万円以下	400万円以下	600万円以下	1,000万円以下	1,500万円以下	3,000万円以下	4,500万円以下	4,500万円超
税率	10%	15%	20%	30%	40%	45%	50%	55%
控除額	—	10万円	30万円	90万円	190万円	265万円	415万円	640万円

【一般税率（一般贈与財産）】

基礎控除後の課税価格	200万円以下	300万円以下	400万円以下	600万円以下	1,000万円以下	1,500万円以下	3,000万円以下	3,000万円超
税率	10%	15%	20%	30%	40%	45%	50%	55%
控除額	—	10万円	25万円	65万円	125万円	175万円	250万円	400万円

(2)

相続時精算課税

特定贈与者ごとに、1年間に贈与を受けた相続時精算課税適用財産の価額の合計額から相続時精算課税の特別控除額を控除した金額に20%の税率を乗じて贈与税額を計算

4 贈与税の主な諸控除

(1)

配偶者控除

婚姻期間が20年以上である配偶者から、居住用不動産又は居住用不動産を取得するための金銭の贈与を受けた場合で、贈与を受けた年の翌年の3月15日までにその居住用不動産を自己の居住の用に供し、かつ、その後引き続き居住の用に供する見込みであるときに、2,000万円と居住用不動産の価額とのいずれか少ない金額が、当該贈与による取得財産価額から控除される。

なお、この配偶者控除は、同一の配偶者からは一生に一度しか適用を受けることができない。

(2)

基礎控除

1年間に贈与を受けた財産の価額の合計額から110万円が控除される。

(3)

医療法人持分税額控除

認定医療法人の持分を有する者（贈与者）がその持分の全部又は一部を放棄したことにより、その認定医療法人の持分を有する他の者（受贈者）に贈与税が課される場合に、その受贈者がその放棄の時からその放棄により受けた利益に係る贈与税の申告期限までの間に、認定医療法人の持分の全部又は一部を放棄したときには、放棄した持分に相当する贈与税額が、その受贈者の贈与税額から控除される（措置法第70条の7の6）。

(4)

相続時精算課税に係る特別控除

特定贈与者ごとに、1年間に贈与を受けた相続時精算課税適用財産の価額の合計額から、2,500万円（前年までにこの相続時精算課税の特別控除額を使用した場合には、2,500万円から既に使用した額を控除した金額）と特定贈与者ごとの贈与税の課税価格とのいずれか低い金額が控除される。

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6 Gift Tax

For those who use the statistical tables

1 Notes on use

This section shows the taxation statistics for those who acquired property as gifts during 2017 based on returns filed or cases processed (corrections or determinations, etc.) made by June 30, 2018 by complete survey.

However, the tables of “(3) Statistics of filing returns or cases processed of Statistics of taxation” and “(5) Statistics of additional tax” in “6-1 Statistics of filing returns and Statistics of Taxation” were shows the taxation statistics for those who acquired property as gifts during 2017 based on returns filed or cases processed (corrections or determinations, etc.) made by June 30, 2018 (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) and also shows the taxation statistics for those who acquired property as gifts before 2016 based on returns filed or cases processed.

2 Terminology (for 2017)

The following terms in this section mean as follows.

- (1) Amount of postponed tax payment for agricultural land, etc.
Refers to the amount of gift tax corresponding to the value of the gifted agricultural land, etc., for which the payment is postponed under certain requirements until the day when a donor of the agricultural land, etc. died. This can be applied when the donee is the successor of the agricultural business(Special Taxation Measure Law Sec.70.4).
- (2) Amount of postponed tax payment for stocks, etc.
Refers to the amount of gift tax corresponding to the value of the non-listed stocks, etc. (but only a specific portion of the non-listed stocks), for which the payment is generally postponed under certain requirements until the day when a donor of the non-listed stocks, etc. died. This can be applied when the donee of the non-listed stocks, etc., who is the successor of the business, runs the company by acquiring from the former business owner all or not less than a certain portion of stocks or capital contributions, etc. in a non-listed company approved by the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises (the non-listed stocks, etc.)(Special Taxation Measure Law Sec.70.7).
- (3) Amount of postponed tax payment for interests in medical corporations
Refers to the amount of gift tax corresponding to the value of the benefits received through renunciation for which the payment is postponed under certain conditions until the deadlines for transfer described in authorized transfer plans. This can be applied when persons holding interests in authorized medical corporations (donors) renounce part or all of the interests, and as a result, gift tax is imposed on other persons holding interests in the authorized medical corporations (donees)(Special Taxation Measure Law Sec.70.7.5).
- (4) Special gift property
Refer to the property to which "special tax rates" apply at the calculation of the amount of gift tax. This can be applied when a donee receives property as gifts from a donor who is a lineal ascendant (parents or grandparents, etc.), and is 20 years of age or over as of January 1 in the year of donation.
- (5) General gift property
Refer to the property to which "general tax rates" apply at the calculation of the amount of gift tax. The "general tax rates" can be applied when a donee receives property as gifts from a donor who is not a lineal ascendant, or is 20 years of age or below as of January 1 in the year of donation.
- (6) Tax exemption system for the acquisition of a residence by fund donation
When a person receives from his/her parents, grandparents, or other lineal ascendants money as a gift to be used for constructing or acquiring a residential building for private use or extending and rebuilding his/her own house (residence acquisition fund) under certain conditions, up to a certain limits of the residence acquisition fund will be exempted from the gift tax(Special Taxation Measure Law Sec.70.2).
- (7) Tax exemption system for educational funds
When a donee who is under 30 years old (1) is given a trust beneficiary right by his/her lineal ascendants, (2) deposits money acquired as gifts in writing from them into a bank etc., or (3) invests money etc. acquired as gifts in writing from them in securities in a securities company etc., according to an agreement with a financial institution etc. in order for an educational fund, up to 15 million yen of the value of the trust beneficiary right, money or money etc. will be exempted from gift tax by submitting a Return Form for a Tax-exempt Educational Fund through a branch etc. of a financial institution etc(Special Taxation Measure Law Sec.70.2.2).
And, when the agreement terminates for reasons such as the donee reaching the age of 30, the balance remaining after deducting the payment amount of the educational fund (the payment to other than a school etc. being up to 5 million yen) from the tax-exempt donation shall be regarded to be donated in the year when the agreement terminates.
- (8) Tax exemption system for marriage and childcare funds
When a donee who is between 20 and 50 years old (1) is given a trust beneficiary right by his/her lineal ascendants, (2) deposits money acquired as gifts in writing from them into a bank etc., or (3) invests money etc. acquired as gifts in writing from them in securities in a securities company etc., according to an agreement with a financial institution etc. in order for a marriage and childcare fund, up to 10 million yen of the value of the trust beneficiary right, money or money etc. will be exempted from gift tax by submitting a Return Form for a Tax-exempt Marriage and Childcare Fund through a branch etc. of a financial institution etc(Special Taxation Measure Law Sec.70.2.3).
And, when the agreement terminates for reasons such as the donee reaching the age of 50, the balance remaining after deducting the payment amount of the marriage and childcare fund (the remaining balance for the management, if any, being deductible) from the tax-exempt donation shall be regarded to be donated in the year when the agreement terminates.

3 Tax rate of gift tax, etc. (for 2017)

(1) Calendar-Year Taxation

Regarding the amount remaining after deducting the basic exemption of 1.1 million yen from the total value of the property received as a gift in the period of one year, gift tax is calculated using the table below.

[Special tax rate (Special gift property)]

Taxation amount after basic exemption	Less than 2 million yen	Less than 4 million yen	Less than 6 million yen	Less than 10 million yen	Less than 15 million yen	Less than 30 million yen	Less than 45 million yen	Over 45 million yen
Tax rate	10%	15%	20%	30%	40%	45%	50%	55%
Amount of deduction	Million yen -	Million yen 0. 10	Million yen 0. 30	Million yen 0. 90	Million yen 1. 90	Million yen 2. 65	Million yen 4. 15	Million yen 6. 40

[General tax rate (General gift property)]

Taxation amount after basic exemption	Less than 2 million yen	Less than 3 million yen	Less than 4 million yen	Less than 6 million yen	Less than 10 million yen	Less than 15 million yen	Less than 30 million yen	Over 30 million yen
Tax rate	10%	15%	20%	30%	40%	45%	50%	55%
Amount of deduction	Million yen -	Million yen 0. 10	Million yen 0. 25	Million yen 0. 65	Million yen 1. 25	Million yen 1. 75	Million yen 2. 50	Million yen 4. 00

(2) Taxation System for Settlement at Time of Inheritance

Gift tax is calculated by multiplying by a tax rate of 20% the figure calculated by deducting the special exemption (taxation system for settlement at the time of inheritance) from the total value of the property which is received as a gift within the period of one year and to which the taxation system for settlement at the time of inheritance is applied. The gift tax is calculated separately for each specified donor.

4 Major deductions for gift tax

- (1) Exemption for spouse
In the case of a marital term of more than 20 years, when residential real estate or money for acquisition of residential real estate is donated to a spouse from his or her spouse, and the real estate is being used or will be used for his or her dwelling by March 15 of the next year, either the value of the residential real estate or 20 million yen, whichever is smaller, is deducted from the value of property acquired by gift.
As to the gift from the same spouse, this exemption for spouse is applicable only once for life.
- (2) Basic exemption
1.1 million yen is deducted from the total amount of value of properties donated for a year.
- (3) Amount of tax credit for interests in medical corporations
When persons holding interests in authorized medical corporations (donors) renounce part or all of the interest, and as a result, gift tax is imposed on other persons holding interests in the authorized medical corporations (donees), and when the donees renounce part or all of the interest in authorized medical corporations during the period from the renunciation until the due date of declaration of gift tax pertaining to the benefits received from the renunciation, the amount of gift tax corresponding to the interest renounced is deducted from the amount of gift tax to be paid by the donees(Special Taxation Measure Law Sec.70.7.6).
- (4) Special exemption (taxation system for settlement at the time of inheritance)
For each specified donor, the smaller of the following two is deducted from the total value of the property which is received as a gift within the period of one year and to which the taxation system for settlement at time of inheritance is applied: 25 million yen (that portion of the 25 million yen special exemption remaining if the special exemption was claimed in the previous year or earlier) or the value of the gift tax for the specified donor.