

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 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)	506,680	2,379,184	434,135	2,341,732
配偶者控除額 Amount of exemption for spouse	7,698	82,691	7,698	82,691
基礎、特別控除額 Amount of basic and special exemption	470,512	905,232	433,006	863,996
基礎、特別控除後の課税価額 Taxable amount after basic and special exemption	/		388,462	1,395,045
贈与税額 Amount of gift tax			388,462	329,133
外国税額控除額 Credit for foreign tax			103	537
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			10	5,913
差引税額 Amount of tax after deduction			388,457	322,683
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			14	128
株式等納税猶予税額 Deferred tax amount on stocks, etc.			26	1,349
特例株式等納税猶予税額 Special deferred tax amount of stocks, etc.			742	67,046
医療法人持分納税猶予税額 Amount for tax payment postponed for interests in medical corporations			-	-
事業資産納税猶予税額 Deferred tax amount on business assets			3	0
納付税額 Amount of tax payment	/		387,894	254,159
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"			-	-

調査対象等： 「申告状況」は、令和4年中に財産の贈与を受けた者について、令和5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4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5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、災害減免法第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)」の人員と「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 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)	464,846	1,689,918	392,301	1,652,466
内 特例贈与財産分 Special gift property	249,950	978,390	226,688	954,644
内 一般贈与財産分 General gift property	216,088	711,528	168,723	697,821
配偶者控除額 Amount of exemption for spouse	7,698	82,691	7,698	82,691
基礎控除額 Amount of basic exemption	429,788	472,767	392,301	431,531
基礎控除後の課税価額 Taxable amount after basic exemption	/		384,382	1,138,244
贈与税額 Amount of gift tax			384,382	277,773
外国税額控除額 Credit for foreign tax			98	509
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			10	5,913
差引税額 Amount of tax after deduction			384,373	271,351

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, 2023 with respect to persons who acquire property as gifts during 2022.
This table for statistics of taxation is of persons acquiring property as gift during 2022, 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, 2023, 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 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)	/		43,429	689,267
特別控除額 Amount of special exemption			42,265	432,465
特別控除後の課税価額 Taxable amount after special exemption			4,367	256,801
贈与税額 Amount of gift tax			4,367	51,360
外国税額控除額 Credit for foreign tax			6	28
差引税額 Amount of tax after deduction			4,365	51,332

- 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 Type	人 員 Number of taxpayers	金 額 Amount of money
住宅取得等資金の金額 Amount of the fund donation for the acquisition of a residence	人 Person 49,991	百万円 million yen 内 Including 340,483 370,916

調査対象等： 令和4年中に財産の贈与を受けた者について、令和5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, 2023, for persons who acquired property as a gift in 2022 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 Type	人 員 Number of taxpayers	金 額 Amount of money
非課税拠出額 Amount of tax-exempt donation	人 Person 18,357	百万円 million yen 127,795
教育資金支出額 (管理契約終了分) Amount of the educational fund that was spent (that the agreement for the management terminated)	9,965	54,892

調査対象等： 令和4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4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 2022, "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 2022, "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 Type	人 員 Number of taxpayers	金 額 Amount of money
非課税拠出額 Amount of tax-exempt donation	人 Person 372	百万円 million yen 1,697
結婚・子育て資金支出額 (管理契約終了分) Amount of the marriage and childcare fund that was spent (that the agreement for the management terminated)	249	699

調査対象等： 令和4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4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 2022, "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 2022, "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 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 29 年 分 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
4 2022	506,680	2,379,184	434,135	2,341,732	387,894	254,159

(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 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 特例贈与財産分 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 29 年 分 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
4 2022	392,301	1,652,466	226,688	954,644	168,723	697,821	43,429	689,267

(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 Type			取得財産価額 Value of properties acquired		納付税額 Amount of tax payment	
			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
本年分 For the current year	申告額	Amount of self-assessment	434,032	2,343,198	387,661	253,977
	修正申告による増差額	Amount increased by amended returns	1,491	5,042	1,613	796
	更正による増差額	Amount increased by correction	8	11	3	4
	更正等による減差額	Amount reduced by correction, etc.	525	△ 6,519	517	△ 618
	決定額	Amount determined	-	-	-	-
	計	Total	実 Actual 434,135	2,341,732	実 Actual 387,894	254,159
過去年分 For the preceding years	申告額	Amount of self-assessment	20,836	84,644	20,501	13,664
	修正申告による増差額	Amount increased by amended returns	2,527	9,871	2,852	2,595
	更正による増差額	Amount increased by correction	10	1,979	12	1,075
	更正等による減差額	Amount reduced by correction, etc.	1,363	△ 5,344	1,385	△ 1,009
	決定額	Amount determined	11	391	11	180
	計	Total	実 Actual 23,216	91,541	実 Actual 23,172	16,505
合計 Grand Total	申告額	Amount of self-assessment	454,868	2,427,842	408,162	267,641
	修正申告による増差額	Amount increased by amended returns	4,018	14,913	4,465	3,391
	更正による増差額	Amount increased by correction	18	1,990	15	1,080
	更正等による減差額	Amount reduced by correction, etc.	1,888	△ 11,863	1,902	△ 1,627
	決定額	Amount determined	11	391	11	180
	計	Total	実 Actual 457,351	2,433,274	実 Actual 411,066	270,664

調査対象等: 「本年分」は、令和4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5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。
「過去年分」は、令和3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4年7月1日から令和5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 2022, 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, 2023, 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 2021 (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, 2022 to June 30, 2023 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)

国税局 Regional Taxation Bureau	項目 Subject	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
	札幌 Sapporo	14,020	70,771	12,394	69,912	9,658	6,024
	仙台 Sendai	21,013	100,430	18,343	99,315	14,404	7,050
	関東信越 Kanto Shinetsu	58,511	262,154	48,993	257,893	42,886	26,162
	東京 Tokyo	164,029	818,237	141,135	805,884	131,904	113,915
	金沢 Kanazawa	10,634	53,043	9,053	52,426	7,948	3,657
	名古屋 Nagoya	69,246	290,968	58,780	286,296	54,112	28,235
	大阪 Osaka	94,402	410,284	80,473	401,291	73,657	40,253
	広島 Hiroshima	22,555	98,402	19,235	96,976	16,538	8,078
	高松 Takamatsu	12,699	54,259	10,733	53,299	9,158	4,034
	福岡 Fukuoka	20,281	98,580	18,004	97,593	14,782	8,743
	熊本 Kumamoto	13,913	80,692	12,080	79,787	9,078	4,279
	沖縄 Okinawa	5,377	41,365	4,912	41,060	3,769	3,728
	合計 Total	506,680	2,379,184	434,135	2,341,732	387,894	254,159

(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)

国税局 Regional Taxation Bureau	項目 Subject	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 特例贈与財産分 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 Person	百万円 million yen	人 Person	百万円 million yen	人 Person	百万円 million yen
	札幌 Sapporo	9,932	41,670	5,429	22,666	4,585	19,004
	仙台 Sendai	14,624	54,714	7,892	28,662	6,827	26,052
	関東信越 Kanto Shinetsu	43,512	176,900	24,854	98,166	19,028	78,734
	東京 Tokyo	132,612	607,203	81,802	373,310	51,787	233,893
	金沢 Kanazawa	8,072	37,946	4,601	16,884	3,550	21,062
	名古屋 Nagoya	54,671	211,179	30,928	123,239	24,225	87,940
	大阪 Osaka	74,793	297,043	42,935	169,388	32,410	127,655
	広島 Hiroshima	16,859	65,981	8,981	34,883	8,056	31,098
	高松 Takamatsu	9,328	35,081	4,815	18,523	4,597	16,558
	福岡 Fukuoka	15,070	61,798	8,106	32,166	7,076	29,632
	熊本 Kumamoto	9,248	47,385	4,796	30,210	4,532	17,175
	沖縄 Okinawa	3,580	15,566	1,549	6,546	2,050	9,020
	合計 Total	392,301	1,652,466	226,688	954,644	168,723	697,821

(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 Type	過少申告加算税 Additional tax for understatement		無申告加算税 Additional tax for failure to file		重加算税 Additional tax for fraud case	
	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
本年分 For the current year	29	2	4,308	139	-	-
過 years 年分 For the preceding	457	288	13,944	1,389	15	52
合計 Total	486	290	18,252	1,528	15	52

(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 Value range of property acquired	暦年課税分 Calendar-year taxation ①						相続時精算課税分 Taxation system for settlement at the time of inheritance ②			
	申告状況 Statistics of filing returns			課税状況 Statistics of taxation			申告状況 Statistics of filing returns			
	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction	
150万円以下 150万円 超	1.5 million yen or less Over 1.5 million yen	人 Person 177, 134	百万円 million yen 164, 306	差引税額 Amount of tax after deduction	人 Person 104, 628	百万円 million yen 126, 803	百万円 million yen 1, 171			
200万円 "	2	135, 029	399, 236	46, 114	86, 283	3, 546				
400万円 "	4	69, 043	358, 146	135, 029	399, 236	25, 597				
700万円 "	7	19, 325	163, 342	69, 043	358, 146	37, 275				
1,000万円 "	10	13, 796	186, 441	19, 325	163, 342	25, 728				
2,000万円 "	20	2, 667	63, 013	13, 796	186, 441	35, 005				
3,000万円 "	30	983	37, 169	2, 667	63, 013	12, 789				
5,000万円 "	50	378	26, 864	983	37, 169	14, 344				
1億円 "	100	319	55, 898	378	26, 864	12, 372				
3億円 "	300	61	24, 008	319	55, 898	28, 065				
5億円 "	500	60	42, 738	61	24, 008	12, 408				
10億円 "	1 billion yen	13	17, 079	60	42, 738	22, 362				
20億円 "	2	5	12, 772	13	17, 079	8, 712				
30億円 "	3	2	7, 689	5	12, 772	6, 997				
50億円 "	5	7	48, 463	2	7, 689	4, 215				
合計	Total	464, 936	1, 693, 450	7	48, 463	22, 537				
				392, 430	1, 655, 946	273, 122				

取得財産価額階級 Value range of property acquired	相続時精算課税分 Taxation system for settlement at the time of inheritance ②			合計 Total ③					
	課税状況 Statistics of taxation			申告状況 Statistics of filing returns			課税状況 Statistics of taxation		
	人員 Number of taxpayers	取得財産価額 Value of properties acquired	差引税額 Amount of tax after deduction	人員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax payment	人員 Number of taxpayers	取得財産価額 Value of properties acquired	納付税額 Amount of tax payment
150万円以下 150万円 超	1.5 million yen or less Over 1.5 million yen	人 Person 2, 192	百万円 million yen 2, 132	差引税額 Amount of tax after deduction 58	人 Person 178, 461	百万円 million yen 165, 641	人 Person 105, 955	百万円 million yen 128, 138	百万円 million yen 1, 207
200万円 "	2	1, 544	2, 813	25	47, 471	88, 762	47, 471	88, 762	3, 555
400万円 "	4	6, 692	20, 389	118	141, 340	418, 513	141, 340	418, 513	25, 646
700万円 "	7	9, 510	51, 594	157	78, 388	408, 902	78, 388	408, 902	37, 322
1,000万円 "	10	7, 259	63, 799	186	26, 552	226, 821	26, 552	226, 821	25, 857
2,000万円 "	20	9, 728	140, 046	386	23, 515	326, 413	23, 515	326, 413	35, 123
3,000万円 "	30	3, 851	93, 125	635	6, 509	155, 946	6, 509	155, 946	12, 972
5,000万円 "	50	1, 167	44, 708	2, 740	2, 177	82, 814	2, 177	82, 814	16, 002
1億円 "	100	665	46, 329	5, 580	1, 045	73, 072	1, 045	73, 072	13, 729
3億円 "	300	425	68, 985	11, 404	753	126, 769	753	126, 769	22, 811
5億円 "	500	71	27, 184	4, 956	133	51, 909	133	51, 909	9, 494
10億円 "	1 billion yen	72	49, 362	9, 460	132	92, 332	132	92, 332	17, 725
20億円 "	2	22	28, 742	5, 623	35	45, 832	35	45, 832	6, 809
30億円 "	3	6	14, 447	2, 869	11	27, 219	11	27, 219	7, 758
50億円 "	5	4	15, 803	3, 131	6	23, 493	6	23, 493	2, 026
合計	Total	43, 211	687, 252	50, 863	506, 538	2, 380, 701	434, 032	2, 343, 198	253, 977

調査対象等： 「申告状況」は令和4年中に財産の贈与を受けた者について、令和5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4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5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, 2023 with respect to persons who acquire property as gifts during 2022."
This table for statistics of taxation is of persons acquiring property as gift during 2022, 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, 2023."

- 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 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	申告状況 Statistics of filing returns								
		150万円 以下	150万円 超	200万円 超	400万円 超	700万円 超	1,000万円 超	2,000万円 超	3,000万円 超	5,000万円 超
		1.5 million yen or less	Over 1.5 million yen	Over 2 million yen	Over 4 million yen	Over 7 million yen	Over 10 million yen	Over 20 million yen	Over 30 million yen	Over 50 million yen
札幌	Sapporo	4,225	1,322	3,825	2,358	1,030	875	233	61	41
仙台	Sendai	6,650	2,208	5,827	3,345	1,309	1,180	320	75	49
関東信越	Kanto Shinetsu	20,824	5,817	16,090	8,900	3,005	2,701	728	223	97
東京	Tokyo	58,382	14,913	45,215	25,645	8,555	7,506	2,188	825	349
金沢	Kanazawa	4,011	1,025	2,912	1,534	537	441	101	30	18
名古屋	Nagoya	24,720	6,749	20,308	10,062	3,341	2,804	775	236	115
大阪	Osaka	35,896	8,328	25,785	14,242	4,551	3,935	1,015	319	170
広島	Hiroshima	7,331	2,150	6,850	3,646	1,131	981	255	109	49
高松	Takamatsu	4,670	1,128	3,573	1,889	630	580	132	49	23
福岡	Fukuoka	6,173	1,951	5,813	3,543	1,175	1,127	318	80	40
熊本	Kumamoto	4,405	1,433	3,719	2,251	887	871	205	59	41
沖縄	Okinawa	1,174	447	1,423	973	401	514	239	111	53
合計	Total	178,461	47,471	141,340	78,388	26,552	23,515	6,509	2,177	1,045

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	申告状況 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 yen	Over 300 million yen	Over 500 million yen	Over 1 billion yen	Over 2 billion yen	Over 3 billion yen	Over 5 billion yen	Total
札幌	Sapporo	24	5	4	-	-	-	-	14,003
仙台	Sendai	39	6	2	1	1	-	-	21,012
関東信越	Kanto Shinetsu	82	15	14	3	2	1	-	58,502
東京	Tokyo	245	47	51	19	5	3	6	163,954
金沢	Kanazawa	23	2	4	-	-	-	1	10,639
名古屋	Nagoya	87	12	16	3	1	-	1	69,230
大阪	Osaka	124	27	26	3	1	2	1	94,425
広島	Hiroshima	32	3	5	2	-	-	-	22,544
高松	Takamatsu	16	2	2	2	-	-	-	12,696
福岡	Fukuoka	26	9	3	1	1	-	-	20,260
熊本	Kumamoto	26	3	5	1	-	-	1	13,907
沖縄	Okinawa	29	2	-	-	-	-	-	5,366
合計	Total	753	133	132	35	11	6	10	506,538

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	課税状況 Statistics of taxation								
		150万円 以下	150万円 超	200万円 超	400万円 超	700万円 超	1,000万円 超	2,000万円 超	3,000万円 超	5,000万円 超
		1.5 million yen or less	Over 1.5 million yen	Over 2 million yen	Over 4 million yen	Over 7 million yen	Over 10 million yen	Over 20 million yen	Over 30 million yen	Over 50 million yen
札幌	Sapporo	2,605	1,322	3,825	2,358	1,030	875	233	61	41
仙台	Sendai	3,980	2,208	5,827	3,345	1,309	1,180	320	75	49
関東信越	Kanto Shinetsu	11,304	5,817	16,090	8,900	3,005	2,701	728	223	97
東京	Tokyo	35,514	14,913	45,215	25,645	8,555	7,506	2,188	825	349
金沢	Kanazawa	2,428	1,025	2,912	1,534	537	441	101	30	18
名古屋	Nagoya	14,260	6,749	20,308	10,062	3,341	2,804	775	236	115
大阪	Osaka	21,954	8,328	25,785	14,242	4,551	3,935	1,015	319	170
広島	Hiroshima	4,016	2,150	6,850	3,646	1,131	981	255	109	49
高松	Takamatsu	2,704	1,128	3,573	1,889	630	580	132	49	23
福岡	Fukuoka	3,904	1,951	5,813	3,543	1,175	1,127	318	80	40
熊本	Kumamoto	2,574	1,433	3,719	2,251	887	871	205	59	41
沖縄	Okinawa	712	447	1,423	973	401	514	239	111	53
合計	Total	105,955	47,471	141,340	78,388	26,552	23,515	6,509	2,177	1,045

国税局 Regional Taxation Bureau	取得財産価額階級 Value range of property acquired	課税状況 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 yen	Over 300 million yen	Over 500 million yen	Over 1 billion yen	Over 2 billion yen	Over 3 billion yen	Over 5 billion yen	Total
札幌	Sapporo	24	5	4	-	-	-	-	12,383
仙台	Sendai	39	6	2	1	1	-	-	18,342
関東信越	Kanto Shinetsu	82	15	14	3	2	1	-	48,982
東京	Tokyo	245	47	51	19	5	3	6	141,086
金沢	Kanazawa	23	2	4	-	-	-	1	9,056
名古屋	Nagoya	87	12	16	3	1	-	1	58,770
大阪	Osaka	124	27	26	3	1	2	1	80,483
広島	Hiroshima	32	3	5	2	-	-	-	19,229
高松	Takamatsu	16	2	2	2	-	-	-	10,730
福岡	Fukuoka	26	9	3	1	1	-	-	17,991
熊本	Kumamoto	26	3	5	1	-	-	1	12,076
沖縄	Okinawa	29	2	-	-	-	-	-	4,904
合計	Total	753	133	132	35	11	6	10	434,032

(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 Type of properties acquired, etc.	申告状況 Statistics of filing returns						
	暦年課税分 Calendar-Year Taxation ①		相続時精算課税分 Taxation System for Settlement at the Time of Inheritance ②		合計 Total ③		
	人員 Number of taxpayers	取得財産価額 Value of properties acquired	人員 Number of taxpayers	取得財産価額 Value of properties acquired	人員 Number of taxpayers	取得財産価額 Value of properties acquired	
Land 土地	田 (耕作権及び永小作権を含む。)	Rice field (including cultivation right and perennial tenant right)	Person 1,886	百万円 Million yen 4,647		Person 2,667	百万円 Million yen 8,689
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	1,838	3,763		2,714	8,511
	宅地 (借地権を含む。)	Housing land (including leasehold)	46,605	195,871		66,586	366,292
	山林	Forest land	2,129	2,630		2,883	4,533
	その他の土地	Other land	4,259	14,247		5,807	31,466
	計	Subtotal	Actual 52,857	221,157		Actual 74,627	419,491
Business (agricultural) property 家業（農業）用財産	屋、構築物	House, Structures	25,705	54,644		39,667	94,671
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	155	338		255	845
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	41	85		81	333
	売掛	Accounts receivable	27	91		35	155
	その他の財産	Other properties	1,478	3,600		1,530	4,157
	計	Subtotal	Actual 1,672	4,113		Actual 1,841	5,490
Securities 有価証券	株式及び出資	Stocks and investment	83,488	421,721		86,794	691,833
	債及び社債	Public bond and Corporate bond	711	2,967		744	3,547
	投資・貸付信託 受益証券	Investment/ Loan trust beneficiary certificate	1,921	8,630		2,032	10,142
	計	Subtotal	Actual 85,622	433,317		Actual 89,011	705,521
Other properties 現金、預貯金等 家庭用財産 その他 の財産	現金、預貯金等	Cash, Deposit, etc.	295,101	855,060		309,987	1,020,851
	家庭用財産	Household properties	226	615		240	658
	生命保険金等	Life insurance amount, etc.	11,783	39,974		12,133	41,979
	立木の他	Standing timber Others	112	125		137	221
	計	Subtotal	24,972	84,445		26,153	91,819
	計	Subtotal	Actual 36,778	124,544		Actual 38,330	134,019
合計	Total	Actual 464,936	1,693,450		Actual 506,538	2,380,701	

調査対象等：「申告状況」は令和4年中に財産の贈与を受けた者について、令和5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, 2023 with respect to persons who acquire property as gifts during 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.

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 Type of properties acquired, etc.			課税状況 Statistics of taxation								
			暦年課税分 Calendar-Year Taxation		相続時精算課税分 Taxation System for Settlement at the Time of Inheritance		合計 Total				
			①		②		③				
			人員 Number of taxpayers	取得財産価額 Value of properties acquired	人員 Number of taxpayers	取得財産価額 Value of properties acquired	人員 Number of taxpayers	取得財産価額 Value of properties acquired			
			人 Person	百万円 Million yen	人 Person	百万円 Million yen	人 Person	百万円 Million yen			
土地 Land	田 (耕作権及び永小作権を含む。)	Rice field (including cultivation right and perennial tenant right)	1,738	4,553	798	4,043	2,519	8,595			
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	1,694	3,688	888	4,748	2,570	8,435			
	宅地 (借地権を含む。)	Housing land (including leasehold)	45,160	194,617	20,371	170,422	65,141	365,039			
	山林	Forest land	1,919	2,539	775	1,903	2,673	4,442			
	その他の土地	Other land	4,005	14,087	1,562	17,219	5,553	31,306			
	計	Subtotal	実 Actual	50,796	219,483	実 Actual	22,239	198,334	実 Actual	72,566	417,817
家 Business (agriculture) property 事業 用財産	屋、構築物	House, Structures	25,097	54,281	14,191	40,027	39,059	94,308			
	機械器具、農耕具、 じゆう器、備品	Machinery, Implements, Utensils, Equipment	144	328	100	508	244	836			
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	41	85	40	248	81	333			
	売掛金	Accounts receivable	26	89	8	64	34	154			
	その他の財産	Other properties	1,271	3,378	52	557	1,323	3,935			
	計	Subtotal	実 Actual	1,453	3,880	実 Actual	169	1,377	実 Actual	1,622	5,257
有価証券 Securities	株式及び出資	Stocks and investment	74,135	412,739	3,632	270,111	77,441	682,851			
	債及び社債	Public bond and Corporate bond	699	2,954	33	580	732	3,534			
	投資・貸付信託 受益証券	Investment/ Loan trust beneficiary certificate	1,887	8,596	114	1,512	1,998	10,109			
	計	Subtotal	実 Actual	76,230	424,289	実 Actual	3,722	272,204	実 Actual	79,619	696,494
現金、預貯金等 Other properties 庭用財産 その他の財産	現金、預貯金等	Cash, Deposit, etc.	237,686	832,150	15,259	165,791	252,572	997,940			
	庭用財産	Household properties	208	599	14	44	222	642			
	生命保険金等	Life insurance amount, etc.	11,463	39,647	358	2,005	11,813	41,652			
	立木の他	Standing timber Others	101	120	27	96	126	216			
	その他	Others	22,153	81,499	1,188	7,374	23,334	88,873			
	計	Subtotal	実 Actual	33,629	121,265	実 Actual	1,569	9,475	実 Actual	35,181	130,741
合計	Total		実 Actual	392,430	1,655,946	実 Actual	43,211	687,252	実 Actual	434,032	2,343,198

調査対象等：「課税状況」は令和4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5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 2022, 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, 2023.

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.