

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 People	百万円 Million yen	人 People	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)	481,612	2,705,717	416,933	2,676,149
配偶者控除額 Amount of exemption for spouse	7,561	82,002	7,561	82,002
基礎、特別控除額 Amount of basic and special exemption	433,789	1,101,750	403,827	1,068,848
基礎、特別控除後の課税価格 Taxable amount after basic and special exemption			340,363	1,525,298
贈与税額 Amount of gift tax			340,363	399,947
外国税額控除額 Credit for foreign tax			56	882
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			13	1,330
差引税額 Amount of tax after deduction			340,359	397,735
農地等納税猶予税額 Amount for tax payment postponed for agricultural land			10	332
株式等納税猶予税額 Deferred tax amount on stocks, etc.			21	1,449
特例株式等納税猶予税額 Special deferred tax amount of stocks, etc.			848	78,106
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			7	39
納付税額 Amount of tax payment			339,655	317,809
災害減税法第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6年中に財産の贈与を受けた者について、令和7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。）について、令和7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、災害減税法第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)」の人員について、「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 People	百万円 Million yen	人 People	百万円 Million yen
取得財産価額 (本年分) Value of properties acquired (for the current year)	407,872	1,681,518	343,193	1,651,950
内 特例贈与財産分 Special gift property	206,737	945,547	188,628	927,345
内 一般贈与財産分 General gift property	203,239	735,972	157,263	724,606
配偶者控除額 Amount of exemption for spouse	7,561	82,002	7,561	82,002
基礎控除額 Amount of basic exemption	373,104	410,414	343,193	377,512
基礎控除後の課税価格 Taxable amount after basic exemption			334,551	1,192,436
贈与税額 Amount of gift tax			334,551	333,320
外国税額控除額 Credit for foreign tax			50	809
医療法人持分税額控除額 Amount of tax credit for interests in medical corporations			13	1,330
差引税額 Amount of tax after deduction			334,550	331,180

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, 2025 with respect to persons who acquire property as gifts during 2024.
This table for statistics of taxation is of persons acquiring property as gift during 2024, 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, 2025, 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 People	百万円 Million yen
取得財産価額 (本年分) Value of properties acquired (for the current year)			77,905	1,024,198
特別控除額 Amount of special exemption			63,216	691,336
特別控除後の課税価格 Taxable amount after special exemption			6,225	332,862
贈与税額 Amount of gift tax			6,225	66,627
外国税額控除額 Credit for foreign tax			6	73
差引税額 Amount of tax after deduction			6,222	66,554

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
	人 People	百万円 Million yen
住宅取得等資金の金額 Amount of the fund donation for the acquisition of a residence	45,411	内 Including 317,957 344,458

調査対象等： 令和6年中に財産の贈与を受けた者について、令和7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, 2025, for persons who acquired property as a gift in 2024 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
	人 People	百万円 Million yen
非課税抛出资额 Amount of tax-exempt donation	15,893	110,130
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)	12,960	75,128

調査対象等： 令和6年中に財産の贈与を受けた者等について、「非課税抛出资额」を「教育資金非課税申告書」等に基づいて作成した。
令和6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 2024, "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 2024, "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
	人 People	百万円 Million yen
非課税抛出资额 Amount of tax-exempt donation	489	2,083
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)	341	919

調査対象等： 令和6年中に財産の贈与を受けた者等について、「非課税抛出资额」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6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 2024, "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 2024, "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 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen	
令和元年分 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
5 2023	518,971	2,567,762	435,418	2,531,279	383,947	283,947
6 2024	481,612	2,705,717	416,933	2,676,149	339,655	317,809

(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 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen	
令和元年分 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
5 2023	388,037	1,741,861	224,756	1,115,480	166,284	626,380	49,232	789,419
6 2024	343,193	1,651,950	188,628	927,345	157,263	724,606	77,905	1,024,198

(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 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen
本年分 For the current year	申告額	Amount of self-assessment	416,722	2,674,075	339,255	317,495
	修正申告による増差額	Amount increased by amended returns	1,554	5,128	1,595	1,014
	更正による増差額	Amount increased by correction	4	23	2	4
	更正等による減差額	Amount reduced by correction, etc.	442	△ 3,077	409	△ 705
	決定額	Amount determined	-	-	-	-
	計	Total	実 Actual 416,933	2,676,149	実 Actual 339,655	317,809
過年前分 For the preceding years	申告額	Amount of self-assessment	23,807	104,203	23,450	19,314
	修正申告による増差額	Amount increased by amended returns	2,814	10,110	3,087	2,451
	更正による増差額	Amount increased by correction	13	606	13	319
	更正等による減差額	Amount reduced by correction, etc.	1,413	△ 10,722	1,398	△ 2,243
	決定額	Amount determined	7	2,890	7	1,561
	計	Total	実 Actual 26,428	107,087	実 Actual 26,298	21,402
合計 Grand Total	申告額	Amount of self-assessment	440,529	2,778,278	362,705	336,809
	修正申告による増差額	Amount increased by amended returns	4,368	15,238	4,682	3,466
	更正による増差額	Amount increased by correction	17	629	15	324
	更正等による減差額	Amount reduced by correction, etc.	1,855	△ 13,799	1,807	△ 2,948
	決定額	Amount determined	7	2,890	7	1,561
	計	Total	実 Actual 443,361	2,783,236	実 Actual 365,953	339,211

調査対象等: 「本年分」は、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。)について、令和7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。

「過年前分」は、令和5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6年7月1日から令和7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 2024, 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, 2025, 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 2023 (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, 2024 to June 30, 2025 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)

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
国税局 Regional Taxation Bureau	人 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen
札幌 Sapporo	13,435	81,937	11,932	81,191	8,432	6,099
仙台 Sendai	19,747	113,589	17,461	112,726	12,499	8,941
関東信越 Kanto Shinetsu	55,755	283,256	47,350	280,077	37,560	24,427
東京 Tokyo	157,613	991,313	136,584	981,358	116,147	165,373
金沢 Kanazawa	10,096	51,803	8,657	51,381	6,884	3,917
名古屋 Nagoya	64,604	316,754	55,384	313,241	46,857	29,013
大阪 Osaka	88,265	454,696	76,181	447,494	63,848	44,984
広島 Hiroshima	21,529	107,118	18,629	106,028	14,570	9,571
高松 Takamatsu	12,041	64,248	10,370	63,486	8,100	4,865
福岡 Fukuoka	19,670	117,985	17,536	117,132	13,058	10,628
熊本 Kumamoto	13,552	77,786	11,951	77,023	8,246	5,205
沖縄 Okinawa	5,305	45,231	4,898	45,011	3,454	4,786
合計 Total	481,612	2,705,717	416,933	2,676,149	339,655	317,809

(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)

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	人員 Number of taxpayers	金額 Amount of money
国税局 Regional Taxation Bureau	人 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen
札幌 Sapporo	8,607	39,208	4,317	19,238	4,364	19,969	3,456	41,984
仙台 Sendai	12,719	60,645	6,532	31,636	6,295	29,009	4,961	52,081
関東信越 Kanto Shinetsu	38,108	162,387	20,664	88,174	17,742	74,213	9,788	117,691
東京 Tokyo	116,650	656,522	69,318	386,768	48,246	269,754	21,119	324,837
金沢 Kanazawa	6,950	24,774	3,821	13,353	3,187	11,421	1,814	26,607
名古屋 Nagoya	47,291	198,522	25,313	107,047	22,343	91,474	8,647	114,720
大阪 Osaka	64,813	294,765	35,325	174,180	29,978	120,585	12,090	152,729
広島 Hiroshima	14,916	63,129	7,451	30,885	7,602	32,243	3,935	42,899
高松 Takamatsu	8,262	37,146	4,013	20,184	4,312	16,962	2,226	26,340
福岡 Fukuoka	13,214	60,240	6,686	29,404	6,629	30,836	4,505	56,892
熊本 Kumamoto	8,438	37,911	3,943	18,711	4,568	19,200	3,634	39,112
沖縄 Okinawa	3,225	16,702	1,245	7,764	1,997	8,939	1,730	28,308
合計 Total	343,193	1,651,950	188,628	927,345	157,263	724,606	77,905	1,024,198

(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
本年分 For the current year	11	2	3,424	142	-	-
過年分 For the preceding years	444	127	15,917	2,613	44	23
合計 Total	455	129	19,341	2,755	44	23

(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 People	百万円 Million yen	人 People	百万円 Million yen	百万円 Million yen	人 People	百万円 Million yen	百万円 Million yen
200万円 "	2	147,036	130,086	82,499	100,477	973	40,469	75,583	3,098
400万円 "	4	40,469	75,583	40,469	75,583	3,098	118,841	350,820	22,466
700万円 "	7	118,841	350,820	118,841	350,820	22,466	64,114	332,345	34,759
1,000万円 "	10	64,114	332,345	18,707	158,731	25,469	13,781	186,812	35,177
2,000万円 "	20	18,707	158,731	13,781	186,812	35,177	2,724	64,782	14,321
3,000万円 "	30	2,724	64,782	1,014	38,482	14,930	1,014	38,482	14,930
5,000万円 "	50	1,014	38,482	457	32,439	15,027	457	32,439	15,027
1億円 "	100	457	32,439	334	56,591	28,266	334	56,591	28,266
3億円 "	300	334	56,591	74	29,319	15,214	74	29,319	15,214
5億円 "	500	74	29,319	61	43,184	22,636	61	43,184	22,636
10億円 "	1 billion yen	61	43,184	39	52,578	28,058	39	52,578	28,058
20億円 "	2	39	52,578	14	37,198	20,373	14	37,198	20,373
30億円 "	3	14	37,198	7	26,174	14,356	7	26,174	14,356
50億円 "	5	7	26,174	9	65,807	36,131	9	65,807	36,131
合計 Total		407,681	1,680,929	343,144	1,651,320	331,254			

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 People	百万円 Million yen	百万円 Million yen	人 People	百万円 Million yen	人 People	百万円 Million yen	百万円 Million yen
200万円 "	2	17,262	18,699	9	160,567	144,905	96,030	115,296	966
400万円 "	4	2,942	5,422	14	43,059	80,377	43,059	80,377	3,083
700万円 "	7	10,325	31,199	100	129,005	381,099	129,005	381,099	22,402
1,000万円 "	10	12,564	67,794	236	76,722	400,274	76,722	400,274	34,859
2,000万円 "	20	9,734	85,986	238	28,296	243,435	28,296	243,435	25,553
3,000万円 "	30	13,702	199,266	543	27,543	386,612	27,543	386,612	35,440
5,000万円 "	50	7,312	179,043	773	10,039	244,031	10,039	244,031	14,622
1億円 "	100	2,021	77,374	4,309	3,080	117,414	3,080	117,414	17,821
3億円 "	300	1,060	71,489	8,037	1,532	104,703	1,532	104,703	18,868
5億円 "	500	673	112,872	18,502	1,008	169,964	1,008	169,964	30,430
10億円 "	1 billion yen	98	38,088	7,003	172	67,434	172	67,434	12,146
20億円 "	2	69	46,667	8,927	133	92,716	133	92,716	21,787
30億円 "	3	24	32,355	6,287	63	85,041	63	85,041	22,578
50億円 "	5	2	5,121	1,009	16	42,319	16	42,319	15,977
合計 Total		77,796	1,022,755	66,220	481,259	2,703,684	416,722	2,674,075	317,495

調査対象等： 「申告状況」は令和6年中に財産の贈与を受けた者について、令和7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。）について、令和7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, 2025 with respect to persons who acquire property as gifts during 2024.
This table for statistics of taxation is of persons acquiring property as gift during 2024, 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, 2025.

- 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)
Number of persons by Regional Taxation Bureaus (Total)

(単位：人)
(People)

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 1.5 million yen or less	150万円超 Over 1.5 million yen	200万円超 Over 2 million yen	400万円超 Over 4 million yen	700万円超 Over 7 million yen	1,000万円超 Over 10 million yen	2,000万円超 Over 20 million yen	3,000万円超 Over 30 million yen	5,000万円超 Over 50 million yen
		札幌	Sapporo	3,773	1,213	3,589	2,231	1,015	1,064	344
仙台	Sendai	5,866	1,969	5,177	3,351	1,306	1,343	449	134	72
関東信越	Kanto Shinetsu	18,818	5,187	14,934	8,639	3,277	3,153	1,105	306	185
東京	Tokyo	53,689	13,847	41,160	25,298	9,126	8,789	3,423	1,055	516
金沢	Kanazawa	3,574	961	2,592	1,539	579	562	170	43	33
名古屋	Nagoya	22,092	5,875	18,062	9,792	3,538	3,307	1,176	402	166
大阪	Osaka	31,507	7,417	23,424	13,862	4,823	4,577	1,661	506	227
広島	Hiroshima	6,658	1,942	6,354	3,548	1,218	1,177	402	118	54
高松	Takamatsu	3,951	1,144	3,416	1,887	634	669	196	66	35
福岡	Fukuoka	5,605	1,754	5,348	3,341	1,415	1,375	523	138	88
熊本	Kumamoto	3,943	1,305	3,651	2,326	947	897	292	87	45
沖縄	Okinawa	1,091	445	1,298	908	418	630	298	125	60
合計	Total	160,567	43,059	129,005	76,722	28,296	27,543	10,039	3,080	1,532

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 Over 100 million yen	3億円超 Over 300 million yen	5億円超 Over 500 million yen	10億円超 Over 1 billion yen	20億円超 Over 2 billion yen	30億円超 Over 3 billion yen	50億円超 Over 5 billion yen	合計 Total
		札幌	Sapporo	39	9	6	-	-	-
仙台	Sendai	47	5	3	1	1	-	1	19,725
関東信越	Kanto Shinetsu	100	16	10	6	2	1	-	55,739
東京	Tokyo	341	67	69	33	5	9	9	157,436
金沢	Kanazawa	18	7	4	-	1	-	-	10,083
名古屋	Nagoya	118	21	13	4	1	-	1	64,568
大阪	Osaka	175	22	16	7	2	1	2	88,229
広島	Hiroshima	28	8	1	2	2	-	-	21,512
高松	Takamatsu	35	5	1	2	1	-	-	12,042
福岡	Fukuoka	44	5	6	4	1	-	-	19,647
熊本	Kumamoto	38	7	4	2	-	-	-	13,544
沖縄	Okinawa	25	-	-	2	-	-	-	5,300
合計	Total	1,008	172	133	63	16	11	13	481,259

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 1.5 million yen or less	150万円超 Over 1.5 million yen	200万円超 Over 2 million yen	400万円超 Over 4 million yen	700万円超 Over 7 million yen	1,000万円超 Over 10 million yen	2,000万円超 Over 20 million yen	3,000万円超 Over 30 million yen	5,000万円超 Over 50 million yen
		札幌	Sapporo	2,270	1,213	3,589	2,231	1,015	1,064	344
仙台	Sendai	3,587	1,969	5,177	3,351	1,306	1,343	449	134	72
関東信越	Kanto Shinetsu	10,415	5,187	14,934	8,639	3,277	3,153	1,105	306	185
東京	Tokyo	32,742	13,847	41,160	25,298	9,126	8,789	3,423	1,055	516
金沢	Kanazawa	2,140	961	2,592	1,539	579	562	170	43	33
名古屋	Nagoya	12,884	5,875	18,062	9,792	3,538	3,307	1,176	402	166
大阪	Osaka	19,439	7,417	23,424	13,862	4,823	4,577	1,661	506	227
広島	Hiroshima	3,763	1,942	6,354	3,548	1,218	1,177	402	118	54
高松	Takamatsu	2,281	1,144	3,416	1,887	634	669	196	66	35
福岡	Fukuoka	3,478	1,754	5,348	3,341	1,415	1,375	523	138	88
熊本	Kumamoto	2,345	1,305	3,651	2,326	947	897	292	87	45
沖縄	Okinawa	686	445	1,298	908	418	630	298	125	60
合計	Total	96,030	43,059	129,005	76,722	28,296	27,543	10,039	3,080	1,532

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 Over 100 million yen	3億円超 Over 300 million yen	5億円超 Over 500 million yen	10億円超 Over 1 billion yen	20億円超 Over 2 billion yen	30億円超 Over 3 billion yen	50億円超 Over 5 billion yen	合計 Total
		札幌	Sapporo	39	9	6	-	-	-
仙台	Sendai	47	5	3	1	1	-	1	17,446
関東信越	Kanto Shinetsu	100	16	10	6	2	1	-	47,336
東京	Tokyo	341	67	69	33	5	9	9	136,489
金沢	Kanazawa	18	7	4	-	1	-	-	8,649
名古屋	Nagoya	118	21	13	4	1	-	1	55,360
大阪	Osaka	175	22	16	7	2	1	2	76,161
広島	Hiroshima	28	8	1	2	2	-	-	18,617
高松	Takamatsu	35	5	1	2	1	-	-	10,372
福岡	Fukuoka	44	5	6	4	1	-	-	17,520
熊本	Kumamoto	38	7	4	2	-	-	-	11,946
沖縄	Okinawa	25	-	-	2	-	-	-	4,895
合計	Total	1,008	172	133	63	16	11	13	416,722

(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		相続時精算課税分 Taxation System for Settlement at the Time of Inheritance		合計 Total	
	①		②		③	
	人 Number of taxpayers	取得財産価額 Value of properties acquired	人 Number of taxpayers	取得財産価額 Value of properties acquired	人 Number of taxpayers	取得財産価額 Value of properties acquired
	人 People	百万円 Million yen			人 People	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)	1,875	4,336	2,644	8,755
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	1,966	4,156	2,843	9,258
	宅地 (借地権を含む。)	Housing land (including leasehold)	39,816	177,478	62,743	397,498
	山林	Forest land	1,965	2,340	2,627	4,322
	その他の土地	Other land	3,596	10,366	5,294	27,624
	計	Subtotal	実 Actual 45,418	198,676	実 Actual 70,180	447,456
家屋、構築物 事業（農業）用財産 Business (agriculture) property	家屋、構築物	House, Structures	23,895	51,424	40,732	103,114
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	170	396	307	1,082
	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	87	89	299
	売掛金	Accounts receivable	21	64	26	79
	その他の財産	Other properties	1,125	2,794	1,270	3,610
	計	Subtotal	実 Actual 1,318	3,340	実 Actual 1,612	5,070
有価証券 Securities	株式及び出資	Stocks and investment	73,860	470,239	82,571	862,131
	公債及び社債	Public bond and Corporate bond	794	4,195	956	6,321
	投資・貸付信託 受益証券	Investment/ Loan trust beneficiary certificate	1,990	10,945	2,481	17,908
	計	Subtotal	実 Actual 76,125	485,380	実 Actual 85,316	886,359
現金、預貯金等 家庭用財産 その他の財産 Other properties	現金、預貯金等	Cash, Deposit, etc.	256,736	821,501	293,517	1,119,656
	家庭用財産	Household properties	268	638	321	1,015
	生命保険金等	Life insurance amount, etc.	12,798	44,599	14,026	49,106
	立木の他	Standing timber Others	116	119	137	210
	計	Subtotal	実 Actual 21,353	75,252	実 Actual 24,019	91,698
	計	Subtotal	実 Actual 34,162	119,970	実 Actual 38,051	141,014
合計	Total	実 Actual 407,681	1,680,929	実 Actual 481,259	2,703,684	

調査対象等： 「申告状況」は令和6年中に財産の贈与を受けた者について、令和7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, 2025 with respect to persons who acquire property as gifts during 2024.

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 People	百万円 Million yen	人 People	百万円 Million yen	人 People	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)	1,706	4,244	780	4,418	2,475	8,662
	畑 (耕作権及び永小作権を含む。)	Farm land (including cultivation right and perennial tenant right)	1,797	4,084	888	5,101	2,674	9,186
	宅地 (借地権を含む。)	Housing land (including leasehold)	38,764	176,604	23,317	220,020	61,691	396,624
	山林	Forest land	1,782	2,270	673	1,982	2,444	4,252
	その他の土地	Other land	3,419	10,265	1,732	17,258	5,117	27,522
	計 Subtotal		実 43,795	197,467	実 25,237	248,779	実 68,557	446,246
事業（農業）用財産 Business (agriculture) property	屋、構築物	House, Structures	23,288	51,060	17,135	51,690	40,125	102,751
	機械器具、農耕具、 じゅう器、備品	Machinery, Implements, Utensils, Equipment	164	391	138	686	301	1,077
	商品、製品、半製品、 原材料、農産物等	Goods, Products, Semi-finished goods, Raw materials, Agricultural products, etc.	39	85	48	212	87	297
	売掛金	Accounts receivable	20	63	5	15	25	78
	その他の財産	Other properties	930	2,591	153	816	1,075	3,407
	計 Subtotal		実 1,115	3,130	実 303	1,730	実 1,409	4,860
有価証券 Securities	株式及び出資	Stocks and investment	66,149	462,834	9,704	391,892	74,860	854,726
	公債及び社債	Public bond and Corporate bond	777	4,179	167	2,125	939	6,304
	投資・貸付信託 受益証券	Investment/ Loan trust beneficiary certificate	1,952	10,913	505	6,962	2,443	17,875
	計 Subtotal		実 68,362	477,926	実 10,237	400,980	実 77,553	878,906
現金、預貯金等 家 庭 用 財 産 その他 の 財 産 Other properties	現金、預貯金等	Cash, Deposit, etc.	204,746	803,838	38,408	298,155	241,527	1,101,993
	家庭用財産	Household properties	257	629	53	377	310	1,006
	生命保険金等	Life insurance amount, etc.	12,474	44,277	1,300	4,507	13,702	48,784
	立木の その他	Standing timber Others	105	116	22	91	126	208
	計 Subtotal		実 19,055	72,877	2,754	16,446	21,721	89,322
	計 Subtotal		実 31,530	117,270	実 4,058	21,045	実 35,419	138,314
合計 Total			実 343,144	1,651,320	実 77,796	1,022,755	実 416,722	2,674,075

調査対象等： 「課税状況」は令和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。）について、令和7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 2024, 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, 2025.

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.