

# 5 相続税

## 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年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者の平成30年10月31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、「5-1 申告・課税状況」の「(4) 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年中に相続が開始した被相続人から、相続、遺贈又は相続時精算課税に係る贈与により財産を取得した者（同一被相続人から財産を取得した者全員の差引税額がない場合を除く。）について、平成30年10月31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年以前に相続、遺贈又は相続時精算課税に係る贈与により財産を取得し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) 相続時精算課税適用財産価額 相続時精算課税適用者に特定贈与者である被相続人から相続時精算課税に係る贈与によって取得した財産がある場合、相続税の課税価格に加算されるその贈与された財産の価額をいう。
- (2) 暦年課税分贈与財産価額 相続人等に相続開始前3年以内に被相続人から暦年課税に係る贈与によって取得した財産がある場合、相続税の課税価格に加算されるその贈与された財産の価額をいう。
- (3) 2割加算額 相続人等の中に被相続人の一親等の血族及び配偶者以外の者等一定の者がいる場合、その相続人等の相続税額に加算されるその相続税額の20%に相当する金額をいう。
- (4) 農地等納税猶予税額 相続人が農地等を相続して継続して農業を営む場合に、相続税額から農業投資価格に基づき計算された相続税額を差引いた残額の相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の6）。
- (5) 株式等納税猶予税額 後継者である相続人等が、相続等により、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等を被相続人（先代経営者）から取得し、その会社を経営していく場合に、その後継者が納付すべき相続税のうち、その株式等（一定の部分に限る。）に係る課税価格の80%に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の7の2）。
- (6) 山林納税猶予税額 相続人等が、相続等により、市町村長等の認定を受けた一定の要件を満たす森林経営計画の区域内にある山林を被相続人から取得し、自ら山林経営を行う場合に、その相続人等が納付すべき相続税のうち、その山林に係る課税価格の80%に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の6の4）。
- (7) 医療法人持分納税猶予税額 相続人等が、相続等により、医療法人の持分を被相続人から取得し、その医療法人が相続税の申告期限において認定医療法人である場合に、その相続人等が納付すべき相続税のうち、その医療法人の持分に係る課税価格に対応する相続税の納税が猶予され、その猶予される金額をいう（措置法第70条の7の8）。

### 3 相続税の税率等（平成29年分）

法定相続分に 応ずる取得金額	1,000万円以下	3,000万円以下	5,000万円以下	1億円以下	2億円以下	3億円以下	6億円以下	6億円超
税率	10%	15%	20%	30%	40%	45%	50%	55%
控除額	—	50万円	200万円	700万円	1,700万円	2,700万円	4,200万円	7,200万円

（使用方法） 法定相続分に応ずる取得金額×税率－控除額＝相続税の総額の基となる税額

### 4 相続税の主な諸控除

- (1) 遺産に係る基礎控除 3,000万円と600万円に法定相続人数を乗じて算出した金額との合計額が控除される。
- (2) 税額控除 相続税額から控除される金額で、次の種類がある。
  - イ 暦年課税分贈与税額控除 暦年課税分贈与財産価額がある場合、その贈与を受けた財産に対し課税された贈与税の税額に相当する金額が相続税額から控除される。
  - ロ 配偶者の税額軽減 配偶者の租税負担を軽減するためのもので、課税価格の合計額の配偶者の法定相続分相当額（その金額より1億6,000万円の方が大きい場合は1億6,000万円）と配偶者の課税価格（実際取得額）とのうち、いずれか少ない金額に対応する税額が、配偶者の相続税額から控除される。  
ただし、この軽減の対象となる財産には、相続税の納税義務者により仮装又は隠蔽されていた財産は含まれない。
  - ハ 未成年者控除 未成年者の租税負担を軽減するためのもので、相続人が満20歳未満の法定相続人である場合に、その相続人が満20歳になるまでの年数1年につき10万円の割で計算した金額が相続税額から控除される。
  - ニ 障害者控除 障害者の租税負担を軽減するためのもので、相続人が障害者でかつ法定相続人である場合に、その障害者が85歳になるまでの年数1年につき10万円（特別障害者の場合には20万円）の割で計算した金額が、相続税額から控除される。
  - ホ 相次相続控除 被相続人が、今回の相続開始前10年以内に開始した相続により相続税を納付している場合に、前回算出された相続税額に一定の割合を乗じて算出された金額が、相続税額から控除される。
- (3) 相続時精算課税分贈与税額控除 相続時精算課税適用財産がある場合、その贈与を受けた財産に対し課税された贈与税の税額に相当する金額が相続税額から控除される。
- (4) 医療法人持分税額控除 相続等により、医療法人の持分を被相続人から取得した場合に、その医療法人が相続開始の時ににおいて認定医療法人であり、かつ、相続人等が相続開始の時から相続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は、放棄した持分に相当する相続税額がその相続人等の相続税額から控除される（措置法第70条の7の9）。

# 5 Inheritance Tax

For the people who use the statistical tables

## 1 Notes on use

This section shows the taxation statistics for persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance for which the said inheritances commenced during 2017 based upon returns filed or cases processed through October 31, 2018 by complete survey.

However, the tables of “(4) Statistics of filing returns or cases processed of Statistics of taxation” and “(5) Statistics of additional tax” in “5-1 Statistics of filing returns and Statistics of Taxation” were shows the taxation statistics for persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance for which the said inheritances commenced during 2017 (excluding cases when all persons acquiring property from the same ancestors have no taxation balance) based upon returns filed or cases processed through October 31, 2018 and also shows the taxation statistics for persons who acquire property from ancestors through inheritance, bequest or gifts under the taxation system for settlement at time of inheritance for which the said inheritances commenced before 2016 based upon returns filed or cases processed.

## 2 Terminology (for 2017)

The following terms in this section mean as follows.

- (1) Donated property value (taxation system for settlement at the time of inheritance)  
The value of donated property added to the taxable value of inheritance tax when property was donated to heirs by the bequeathing party under the taxation system for settlement at the time of inheritance.
- (2) Donated property value (calendar-year taxation)  
The value of donated property added to the taxable value of inheritance tax when property was donated to heirs by the bequeathing party within three years before the start of inheritance.
- (3) 20% additional tax  
When an heir other than a blood relative of first degree kinship or a spouse is included among heirs, an amount equal to 20% of the inheritance tax of the heir is added to the amount.
- (4) Tax Payment Postponement Amounts for Farmlands, etc.  
Refers to the amounts for which payments are postponed in cases when heirs inherit farmlands, etc. and continue to engage in farming, and payment is postponed for the amounts of the inheritance tax remaining after deductions from the inheritance tax of the amounts of inheritance tax calculated on the basis of the value of the farmland upon agricultural investment(Special Taxation Measure Law Sec.70.6).
- (5) Tax Payment Postponement Amounts for Stocks, etc.  
Refers to the amounts for which payments are postponed in cases when heirs, etc. who are successors acquire the stocks, etc. of unlisted companies recognized by the Act on Facilitation of Succession of Management of Small and Medium Sized Enterprises from ancestors (previous owners) and operate the said companies, and of the inheritance tax required to be paid by such successors payment is postponed on the inheritance tax corresponding to 80% of the taxable amount pertaining to the said stocks, etc. (limited to certain portions)(Special Taxation Measure Law Sec.70.7.2).
- (6) Tax Payment Postponement Amount for Mountains and Forests  
Refers to a tax amount which is equivalent to 80 percent of inheritance tax on mountains and forests imposed on an heir, etc. and of which the payment may be postponed when the heir, etc. acquires the mountains and forests from an inheritee through inheritance and manages the forest operations him/herself and such mountains and forests are located within forest management planning areas which fulfill certain requirements and are approved by the head of the municipal government(Special Taxation Measure Law Sec.70.6.4).
- (7) Tax Payment Postponement Amount for Interests in Medical Corporations  
Refers to the amount for which payment is postponed in cases when heirs, etc. acquire interests in medical corporations from ancestors through inheritance, etc., and the medical corporations are authorized medical corporations as of the due date of inheritance tax declaration, and payment is postponed for the inheritance tax corresponding to the taxable amount pertaining to interests in the medical corporations among the inheritance tax required to be paid by the heirs, etc(Special Taxation Measure Law Sec.70.7.8).

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

Value of properties acquired according to legal portion of legacy	Less than 10 million yen	Less than 30 million yen	Less than 50 million yen	Less than 100 million yen	Less than 200 million yen	Less than 300 million yen	Less than 600 million yen	Over 600 million yen
Tax rate	10%	15%	20%	30%	40%	45%	50%	55%
Amount of deduction	Million yen -	Million yen 0.5	Million yen 2.0	Million yen 7.0	Million yen 17.0	Million yen 27.0	Million yen 42.0	Million yen 72.0

(Method of use) Value of properties acquired according to legal portion of legacy × Tax Rate — Amount of deduction  
= Amount of tax for the base of gross inheritance tax

## 4 Major deductions for inheritance tax

- (1) Basic exemption for bequest  
Total amount of 30 million yen plus 6 million yen multiplied by the number of legal heirs is exempted.
- (2) Tax credit  
This is the amount which is deducted from the amount of inheritance tax. There are the following types of tax credit.
  - (a) Gift tax credit  
(calendar-year taxation) In cases of donated property value (calendar-year taxation), the amount of gift tax levied on the donated property is deducted from the amount of inheritance tax.
  - (b) Reduction of inheritance tax for spouse  
In order to reduce tax burdens of spouses, the amount of tax corresponding to the smaller of the following taxable values is deducted from the amount of inheritance tax of a spouse: the taxable value corresponding to the legal portion of legacy of the spouse (the maximum is limited to 160 million yen) or the taxable value (the value actually acquired) of the spouse.  
However, the properties subject to this reduction do not include properties disguised or hidden by taxpayers.
  - (c) Tax credit for minor  
This is for the purpose of reducing tax burdens of minors. When a legal heir is under 20 years of age, 100,000 yen multiplied by the number of years before the age of the heir reaches 20 is deducted from the amount of inheritance tax.
  - (d) Tax credit for handicapped person  
This is for the purpose of reducing tax burdens of handicapped persons. When an heir is a handicapped person and legal heir, 100,000 yen (200,000 yen in the case of heavily handicapped person) multiplied by the number of years before the age of the heir reaches 85 is deducted from the amount of inheritance tax.
  - (e) Successive inheritance tax credit  
When an heir has been paying the inheritance tax by the preceding inheritance which started within ten years before the current inheritance starts, a certain percentage of the amount of former inheritance tax is deducted from the amount of current inheritance tax.
- (3) Amount of deduction of gift tax (taxation system for settlement at the time of inheritance)  
In cases of donated property value (taxation system for settlement at time of inheritance), the amount of gift tax levied on the donated property is deducted from the amount of inheritance tax.
- (4) Amount of tax credit for interests in medical corporations  
On the acquisition of interests in medical corporations from ancestors through inheritance, etc., when the medical corporations are authorized medical corporations at the commencement of inheritance, and heirs, etc. renounce part or all of the interest in the authorized medical corporations during the period from the commencement of inheritance until the due date of inheritance tax declaration, the amount of inheritance tax equivalent to the interest renounced is deducted from the amount of inheritance tax to be paid by the heirs, etc(Special Taxation Measure Law Sec.70.7.9).