**贈与税の課税状況の推移**

| 区分 / 年次 | 件数(A) | | | 課税価格 | | | | | | 贈与税額 | | | | | | | | | 基礎控除等 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 合計額(B) | | | 1件当たり金額 | | | 税額(C) | | | 1件当たり金額 | | | (C)/(B) | | | 基礎控除 | 配偶者控除 | 精算課税の特別控除 |
| | | 暦年 | 精算 | | 暦年 | 精算 | | 暦年 | 精算 | | 暦年 | 精算 | | 暦年 | 精算 | | 暦年 | 精算 | | | |
| | 件 | | | 億円 | | | 万円 | | | 億円 | | | 万円 | | | % | | | 万円 | 万円 | 万円 |
| 平成4 | 541,503 | | | 16,471 | | | 304 | | | 1,619 | | | 30 | | | 9.8 | | | 60 | 2,000 | |
| 5 | 554,696 | | | 17,484 | | | 315 | | | 1,598 | | | 29 | | | 9.1 | | | 〃 | 〃 | |
| 6 | 529,657 | | | 15,266 | | | 288 | | | 1,312 | | | 25 | | | 8.6 | | | 〃 | 〃 | |
| 7 | 520,701 | | | 14,570 | | | 280 | | | 1,241 | | | 24 | | | 8.5 | | | 〃 | 〃 | |
| 8 | 512,070 | | | 14,586 | | | 285 | | | 1,335 | | | 26 | | | 9.1 | | | 〃 | 〃 | |
| 9 | 486,958 | | | 14,129 | | | 290 | | | 1,299 | | | 27 | | | 9.2 | | | 〃 | 〃 | |
| 10 | 455,118 | | | 13,010 | | | 286 | | | 1,166 | | | 26 | | | 9.0 | | | 〃 | 〃 | |
| 11 | 445,132 | | | 12,942 | | | 291 | | | 1,143 | | | 26 | | | 8.8 | | | 〃 | 〃 | |
| 12 | 414,828 | | | 11,974 | | | 289 | | | 955 | | | 23 | | | 8.0 | | | 〃 | 〃 | |
| 13 | 376,198 | | | 13,457 | | | 358 | | | 811 | | | 22 | | | 6.0 | | | 110 | 〃 | |
| 14 | 360,594 | | | 12,685 | | | 352 | | | 692 | | | 19 | | | 5.5 | | | 〃 | 〃 | |
| 15 | 403,651 | 327,144 | 78,202 | 23,081 | 11,468 | 11,613 | 572 | 351 | 1,485 | 877 | 671 | 206 | 22 | 21 | 26 | 3.8 | 5.9 | 1.8 | 〃 | 〃 | 2,500 |
| 16 | 403,814 | 322,282 | 83,690 | 23,101 | 11,070 | 12,030 | 572 | 344 | 1,437 | 966 | 722 | 244 | 24 | 22 | 29 | 4.2 | 6.5 | 2.0 | 〃 | 〃 | 〃 |
| 17 | 405,332 | 325,925 | 81,641 | 23,760 | 11,547 | 12,213 | 586 | 354 | 1,496 | 1,159 | 834 | 324 | 29 | 26 | 40 | 4.9 | 7.2 | 2.7 | 〃 | 〃 | 〃 |
| 18 | 369,763 | 287,992 | 83,290 | 20,288 | 9,424 | 10,864 | 549 | 327 | 1,304 | 1,183 | 897 | 286 | 32 | 31 | 34 | 5.8 | 9.5 | 2.6 | 〃 | 〃 | 〃 |
| 19 | 358,832 | 270,857 | 89,571 | 20,538 | 8,660 | 11,878 | 572 | 320 | 1,326 | 1,074 | 799 | 274 | 30 | 30 | 31 | 5.2 | 9.2 | 2.3 | 〃 | 〃 | 〃 |
| 20 | 325,060 | 252,403 | 74,138 | 17,581 | 8,237 | 9,344 | 541 | 326 | 1,260 | 1,039 | 850 | 189 | 32 | 34 | 26 | 5.9 | 10.3 | 2.0 | 〃 | 〃 | 〃 |
| 21 | 310,944 | 246,254 | 66,505 | 16,299 | 7,953 | 8,347 | 524 | 323 | 1,255 | 1,018 | 796 | 222 | 33 | 32 | 33 | 6.2 | 10.0 | 2.7 | 〃 | 〃 | 〃 |
| 22 | 310,324 | 261,143 | 50,663 | 15,291 | 9,004 | 6,288 | 493 | 345 | 1,241 | 1,292 | 1,093 | 199 | 42 | 42 | 39 | 8.4 | 12.1 | 3.2 | 〃 | 〃 | 〃 |
| 23 | 340,243 | 292,559 | 49,204 | 16,248 | 10,200 | 6,048 | 478 | 349 | 1,229 | 1,362 | 1,169 | 193 | 40 | 40 | 39 | 8.4 | 11.5 | 3.2 | 〃 | 〃 | 〃 |
| 24 | 355,924 | 311,163 | 46,207 | 15,798 | 10,308 | 5,489 | 444 | 331 | 1,188 | 1,288 | 1,124 | 164 | 36 | 36 | 35 | 8.2 | 10.9 | 3.0 | 〃 | 〃 | 〃 |
| 25 | 401,716 | 351,010 | 52,492 | 18,592 | 12,247 | 6,345 | 463 | 349 | 1,209 | 1,690 | 1,482 | 207 | 42 | 42 | 40 | 9.1 | 12.1 | 3.3 | 〃 | 〃 | 〃 |
| 26 | 437,217 | 388,806 | 50,006 | 21,604 | 15,514 | 6,089 | 494 | 399 | 1,218 | 2,784 | 2,563 | 221 | 64 | 66 | 44 | 12.9 | 16.5 | 3.6 | 〃 | 〃 | 〃 |
| 27 | 452,004 | 403,683 | 49,967 | 21,028 | 14,950 | 6,077 | 465 | 370 | 1,216 | 2,156 | 1,912 | 243 | 48 | 47 | 49 | 10.3 | 12.8 | 4.0 | 〃 | 〃 | 〃 |
| 28 | 431,806 | 388,106 | 45,352 | 20,044 | 13,954 | 6,090 | 464 | 360 | 1,343 | 2,104 | 1,775 | 329 | 49 | 46 | 73 | 10.5 | 12.7 | 5.4 | 〃 | 〃 | 〃 |
| 29 | 428,650 | 385,283 | 44,921 | 19,787 | 13,685 | 6,103 | 462 | 355 | 1,359 | 2,004 | (1,779) | (334) | 47 | (46) | (74) | 10.1 | (13.0) | (5.5) | 〃 | 〃 | 〃 |
| 30 | 415,595 | 374,118 | 42,885 | 20,363 | 14,875 | 5,488 | 490 | 398 | 1,280 | 2,397 | (2,540) | (275) | 58 | (68) | (64) | 11.8 | (17.1) | (5.0) | 〃 | 〃 | 〃 |
| 令和元 | 406,092 | 364,978 | 42,548 | 20,007 | 14,132 | 5,875 | 493 | 387 | 1,381 | 2,109 | (2,186) | (362) | 52 | (60) | (85) | 10.5 | (15.5) | (6.2) | 〃 | 〃 | 〃 |
| 2 | 402,536 | 364,214 | 39,823 | 21,025 | 14,237 | 6,788 | 522 | 391 | 1,705 | 2,031 | (2,188) | (599) | 50 | (60) | (150) | 9.7 | (15.4) | (8.8) | 〃 | 〃 | 〃 |
| 3 | 443,429 | 401,007 | 44,167 | 23,727 | 16,927 | 6,799 | 535 | 422 | 1,539 | 2,554 | (2,861) | (488) | 58 | (71) | (111) | 10.8 | (16.9) | (7.2) | 〃 | 〃 | 〃 |