

197. 内地ノ相續税 (主税局統計年報書)

| 年 度 | 總 數 | | | 第 一 種 | | | 第 二 種 | | | 第 三 種 | | | |
|--------------------|---------|---------|-----------|--------|--------|-----------|--------|--------|---------|-------|-------|--------|-------|
| | 課 稅 價 額 | 件 數 | 課稅價額 | 稅 額 | 件 數 | 課稅價額 | 稅 額 | 件 數 | 課稅價額 | 稅 額 | 件 數 | 課稅價額 | 稅 額 |
| 總 數 | | | | | | | | | | | | | |
| 昭和 | 9 | 88,140 | 1,020,986 | 29,016 | 67,127 | 896,562 | 26,232 | 15,505 | 97,898 | 1,869 | 5,508 | 26,526 | 914 |
| " | 10 | 89,386 | 1,195,576 | 50,751 | 68,113 | 1,068,372 | 47,708 | 15,463 | 98,803 | 1,965 | 5,810 | 28,401 | 1,079 |
| " | 11 | 60,628 | 898,233 | 34,383 | 48,163 | 798,682 | 30,752 | 8,804 | 71,982 | 2,167 | 3,661 | 27,569 | 1,465 |
| " | 12 | 101,591 | 1,613,620 | 63,641 | 80,678 | 1,470,365 | 59,088 | 14,769 | 93,339 | 1,510 | 6,144 | 49,916 | 3,045 |
| " | 13 | 118,286 | 1,759,924 | 82,247 | 90,339 | 1,555,716 | 70,936 | 19,819 | 126,199 | 3,075 | 8,128 | 78,009 | 8,237 |
| 家 督 相 續 | | | | | | | | | | | | | |
| 昭和 | 9 | 33,609 | 820,142 | 23,903 | 31,343 | 756,692 | 22,594 | 2,049 | 58,172 | 1,173 | 217 | 5,278 | 136 |
| " | 10 | 33,458 | 996,766 | 46,322 | 31,244 | 933,480 | 44,887 | 2,005 | 56,420 | 1,141 | 209 | 6,866 | 295 |
| " | 11 | 26,527 | 724,695 | 27,999 | 24,912 | 675,519 | 26,556 | 1,454 | 43,427 | 1,149 | 161 | 5,749 | 294 |
| " | 12 | 46,690 | 1,330,373 | 52,003 | 44,290 | 1,265,926 | 50,417 | 2,183 | 53,089 | 757 | 217 | 11,358 | 830 |
| " | 13 | 48,898 | 1,283,015 | 42,044 | 45,990 | 1,204,358 | 39,860 | 2,637 | 70,837 | 1,787 | 271 | 7,820 | 397 |
| 課 稅 價 額 別 (昭和十三年度) | | | | | | | | | | | | | |
| 五千圓以下 | | 2,811 | 14,055 | 80 | 2,641 | 13,205 | 75 | 149 | 745 | 4 | 21 | 105 | 1 |
| 一萬圓 | " | 22,485 | 160,033 | 950 | 21,254 | 151,306 | 900 | 1,112 | 7,879 | 44 | 119 | 848 | 7 |
| 二萬圓 | " | 12,773 | 178,753 | 1,217 | 12,036 | 168,530 | 1,151 | 674 | 9,338 | 57 | 63 | 885 | 9 |
| 三萬圓 | " | 3,947 | 96,876 | 723 | 3,677 | 90,199 | 679 | 245 | 6,051 | 36 | 25 | 626 | 8 |
| 四萬圓 | " | 1,883 | 65,689 | 576 | 1,748 | 60,994 | 533 | 122 | 4,241 | 34 | 13 | 454 | 9 |
| 五萬圓 | " | 1,095 | 49,245 | 495 | 1,014 | 45,570 | 461 | 77 | 3,496 | 32 | 4 | 180 | 2 |
| 七萬圓 | " | 1,307 | 77,540 | 1,094 | 1,210 | 71,776 | 1,013 | 89 | 5,270 | 68 | 8 | 494 | 13 |
| 十萬圓 | " | 918 | 77,347 | 1,384 | 838 | 70,648 | 1,272 | 73 | 6,114 | 93 | 7 | 585 | 19 |
| 十五萬圓 | " | 711 | 86,977 | 2,084 | 672 | 82,087 | 1,956 | 34 | 4,249 | 94 | 5 | 640 | 34 |
| 二十萬圓 | " | 325 | 56,319 | 1,667 | 303 | 52,589 | 1,556 | 20 | 3,402 | 102 | 2 | 328 | 10 |
| 三十萬圓 | " | 275 | 67,342 | 2,448 | 251 | 61,744 | 2,226 | 21 | 4,873 | 154 | 3 | 725 | 68 |
| 四十萬圓 | " | 121 | 42,043 | 1,794 | 112 | 38,889 | 1,636 | 9 | 3,154 | 158 | — | — | — |
| 五十萬圓 | " | 67 | 30,046 | 1,454 | 63 | 28,326 | 1,410 | 4 | 1,721 | 45 | — | — | — |
| 七十萬圓 | " | 68 | 40,094 | 2,530 | 63 | 37,159 | 2,288 | 5 | 2,935 | 241 | — | — | — |
| 百萬圓 | " | 40 | 33,026 | 2,101 | 40 | 33,026 | 2,101 | — | — | — | — | — | — |
| 二百萬圓 | " | 43 | 57,152 | 4,533 | 41 | 53,884 | 4,315 | 1 | 1,318 | — | 1 | 1,950 | 218 |
| 三百萬圓 | " | 10 | 24,129 | 2,704 | 9 | 21,677 | 2,464 | 1 | 2,451 | 240 | — | — | — |
| 五百萬圓 | " | 9 | 36,437 | 3,653 | 8 | 32,837 | 3,269 | 1 | 3,600 | 383 | — | — | — |
| 五百萬圓ヲ超ユルモノ | " | 10 | 89,911 | 10,555 | 10 | 89,911 | 10,555 | — | — | — | — | — | — |
| 遺 産 相 續 | | | | | | | | | | | | | |
| 昭和 | 9 | 54,531 | 200,844 | 5,113 | 35,784 | 139,870 | 3,638 | 13,456 | 39,726 | 696 | 5,291 | 21,248 | 778 |
| " | 10 | 55,928 | 198,810 | 4,429 | 36,869 | 134,892 | 2,821 | 13,458 | 42,383 | 824 | 5,601 | 21,535 | 784 |
| " | 11 | 34,101 | 173,538 | 6,384 | 23,251 | 123,163 | 4,196 | 7,350 | 28,555 | 1,018 | 3,500 | 21,820 | 1,171 |
| " | 12 | 54,901 | 283,247 | 11,638 | 36,388 | 204,439 | 8,671 | 12,586 | 40,250 | 753 | 5,927 | 38,558 | 2,215 |
| " | 13 | 69,388 | 476,910 | 40,204 | 44,349 | 351,358 | 31,076 | 17,182 | 55,362 | 1,288 | 7,857 | 70,189 | 7,840 |
| 課 稅 價 額 別 (昭和十三年度) | | | | | | | | | | | | | |
| 千圓以下 | | 12,800 | 12,800 | 159 | 7,837 | 7,837 | 86 | 3,400 | 3,400 | 44 | 1,563 | 1,563 | 29 |
| 一萬圓 | " | 47,440 | 99,990 | 1,347 | 30,231 | 63,542 | 764 | 11,991 | 25,361 | 359 | 5,218 | 11,087 | 224 |
| 二萬圓 | " | 5,073 | 36,540 | 546 | 3,364 | 24,199 | 322 | 1,143 | 8,171 | 129 | 566 | 4,170 | 96 |
| 三萬圓 | " | 2,201 | 31,258 | 557 | 1,504 | 21,247 | 330 | 422 | 6,051 | 111 | 275 | 3,959 | 115 |
| 四萬圓 | " | 703 | 17,681 | 351 | 524 | 13,232 | 230 | 110 | 2,704 | 59 | 69 | 1,747 | 63 |
| 五萬圓 | " | 332 | 11,642 | 280 | 246 | 8,607 | 174 | 38 | 1,340 | 34 | 48 | 1,694 | 72 |
| 七萬圓 | " | 209 | 9,678 | 275 | 158 | 7,317 | 181 | 24 | 1,099 | 32 | 27 | 1,262 | 62 |
| 十萬圓 | " | 202 | 11,807 | 426 | 152 | 8,837 | 276 | 22 | 1,284 | 51 | 28 | 1,686 | 100 |
| 十五萬圓 | " | 163 | 14,029 | 614 | 129 | 11,048 | 434 | 14 | 1,201 | 69 | 20 | 1,781 | 112 |
| 二十萬圓 | " | 87 | 10,680 | 637 | 65 | 7,952 | 435 | 9 | 1,087 | 70 | 13 | 1,641 | 132 |
| 三十萬圓 | " | 53 | 9,335 | 591 | 47 | 8,288 | 500 | 2 | 326 | 19 | 4 | 721 | 72 |
| 四十萬圓 | " | 53 | 13,356 | 1,058 | 37 | 9,215 | 708 | 4 | 991 | 68 | 12 | 3,150 | 282 |
| 五十萬圓 | " | 23 | 7,901 | 717 | 12 | 4,043 | 354 | 2 | 660 | 50 | 9 | 3,198 | 312 |
| 七十萬圓 | " | 15 | 7,178 | 619 | 15 | 7,178 | 619 | — | — | — | — | — | — |
| 百萬圓 | " | 16 | 9,102 | 922 | 14 | 8,071 | 810 | — | — | — | 2 | 1,030 | 112 |
| 二百萬圓 | " | 5 | 4,314 | 492 | 5 | 4,314 | 492 | — | — | — | — | — | — |
| 三百萬圓 | " | 4 | 5,019 | 537 | 3 | 3,329 | 343 | 1 | 1,690 | 193 | — | — | — |
| 五百萬圓 | " | 2 | 5,417 | 1,051 | 2 | 5,417 | 1,051 | — | — | — | — | — | — |
| 五百萬圓ヲ超ユルモノ | " | 7 | 159,185 | 29,023 | 4 | 127,685 | 22,966 | — | — | — | 3 | 31,500 | 6,058 |

1. 年度當初ノ決定額トス。2. 税法第十條該當ノモノニシテ税額免除ノ結果徴收税額ナキニ至リタルモノモ其ノ人員及課税價額ハ之ヲ算入ス。3. 家督相續ノ第一種トハ相續人カ被相續人ノ家族タル直系卑屬ナル者、第二種トハ相續人カ被相續人ノ指定シタル者、民法第九百八十二條ニ依リ選定セラレタル者、被相續人家族タル直系尊屬又ハ入夫ナル者、第三種トハ相續人カ民法第九百八十五條ニ依リ選定セラレタル者ヲ謂ヒ、遺産相續ノ第一種トハ相續人カ直系卑屬ナル者、第二種トハ相續人カ配偶者又ハ直系尊屬ナル者、第三種トハ相續人カ第一種及第二種ニ屬セザル者ヲ謂フ。