

表3-13. 遺產稅稅源  
(1)遺產稅稅源

金額單位：新台幣千元

年別及地區別 CY & Region	死亡人數 No. of Persons Death	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption		核定徵免 遺產總額 Gross Inheritance Amount of Verified Cases
			徵稅 Taxation	免稅 Exemption	
90年 2001	131,358	78,547	4,758	70,201	—
91年 2002	133,864	74,621	5,037	75,499	506,110,012
92年 2003	136,494	81,076	4,340	77,550	406,806,758
93年 2004	139,498	82,042	5,101	82,660	438,023,747
94年 2005	145,069	85,279	6,287	85,238	499,439,462
95年 2006	142,480	88,170	4,684	86,504	480,327,849
96年 2007	146,213	94,729	4,708	93,049	461,965,553
97年 2008	148,287	96,751	5,438	95,697	508,518,744
<b>台北市 Taipei City</b>	<b>16,778</b>	<b>12,781</b>	<b>1,541</b>	<b>11,737</b>	<b>130,454,636</b>
<b>高雄市 Kaohsiung City</b>	<b>8,956</b>	<b>5,657</b>	<b>233</b>	<b>5,510</b>	<b>21,625,562</b>
<b>台灣省 Taiwan Province</b>	<b>122,041</b>	<b>77,902</b>	<b>3,657</b>	<b>78,031</b>	<b>355,299,451</b>
台北縣 Taipei County	18,656	12,081	721	11,885	66,820,961
宜蘭縣 Yilan County	3,639	2,392	96	2,352	10,245,070
桃園縣 Taoyuan County	9,980	6,777	463	6,653	34,828,057
新竹縣 Hsinchu County	3,387	2,241	91	2,229	9,606,453
苗栗縣 Miaoli County	4,408	2,861	116	2,958	13,212,923
台中縣 Taichung County	8,993	5,479	353	5,526	29,375,476
彰化縣 Changhua County	8,984	5,604	235	5,548	25,912,916
南投縣 Nantou County	4,395	2,724	79	2,777	10,333,499
雲林縣 Yunlin County	6,613	4,156	95	4,182	16,428,902
嘉義縣 Chiayi County	5,055	3,064	50	3,208	9,872,431
台南縣 Tainan County	8,825	5,605	254	5,680	28,039,703
高雄縣 Kaohsiung County	8,540	5,248	220	5,233	24,426,394
屏東縣 Pingtung County	7,758	4,780	90	4,914	13,381,465
台東縣 Taitung County	2,240	1,479	6	1,521	2,506,150
花蓮縣 Hualien County	3,289	2,178	26	2,207	4,531,498
澎湖縣 Penghu County	790	554	8	550	986,364
基隆市 Keelung City	2,725	1,565	39	1,571	3,761,941
新竹市 Hsinchu City	2,288	1,596	120	1,532	7,787,747
台中市 Taichung City	5,250	3,478	311	3,409	21,110,453
嘉義市 Chiayi City	1,684	1,209	103	1,219	6,671,582
台南市 Tainan City	4,542	2,831	181	2,877	15,459,466
<b>福建省 Fuchien Province</b>	<b>512</b>	<b>411</b>	<b>7</b>	<b>419</b>	<b>1,139,095</b>
金門縣 Kinmen County	462	373	7	381	1,099,650
連江縣 Lienchiang County	50	38	—	38	39,445

資料來源：財政部所屬各區國稅局。  
說明：自91年(含)起含福建省資料。

Table 3-13. Sources of Estate Tax  
(1) Sources of Estate Tax

Unit : NT\$ 1,000

案件 Cases Verified for Taxation and Exemption			核定徵稅案件 Cases Verified for Taxation		
農業用地免稅總額 Total Exemption for Farmland	公共設施保留地免稅總額 Total Exemption for Land Reserved for Public Facilities	捐贈財團法人不計入遺產總額 Total Donations to Foundations not Assessed as Inheritance	應課稅遺產總額 Gross Amount of Taxable Estate	法定扣除額及免稅額 Deduction or Allowance	應課稅遺產淨額 Net Amount of Taxable Estate
—	—	—	233,098,358	111,703,388	121,394,970
57,060,728	34,836,979	351,645	226,763,562	119,616,399	107,147,163
35,231,897	25,976,308	74,130	167,585,481	93,363,415	74,222,066
39,954,203	32,001,899	372,135	220,289,681	67,811,302	152,478,379
36,350,298	30,037,437	156,328	253,824,914	132,445,156	121,379,758
32,990,263	30,519,257	422,170	224,927,317	122,540,156	102,387,161
32,936,457	27,110,151	1,347,192	193,517,195	116,599,886	76,917,309
36,547,856	24,391,170	3,445,396	224,503,233	134,666,330	89,836,903
<b>6,656,826</b>	<b>8,890,530</b>	<b>3,148,742</b>	<b>90,548,613</b>	<b>41,679,902</b>	<b>48,868,711</b>
<b>1,338,078</b>	<b>817,722</b>	<b>13,999</b>	<b>8,317,884</b>	<b>4,597,109</b>	<b>3,720,775</b>
<b>28,543,663</b>	<b>14,650,908</b>	<b>282,655</b>	<b>125,399,037</b>	<b>88,225,825</b>	<b>37,173,212</b>
5,152,948	4,387,720	15,631	33,491,994	21,521,325	11,970,669
1,142,108	311,890	—	2,808,420	2,188,465	619,955
4,685,406	2,465,980	13	15,433,347	11,445,260	3,988,087
1,145,313	351,170	—	2,459,399	2,066,283	393,116
1,371,515	355,566	800	2,906,064	2,298,705	607,359
3,101,203	815,528	102,295	9,410,155	7,016,483	2,393,672
1,810,786	390,745	608	6,056,381	4,467,076	1,589,305
723,271	363,083	—	2,595,982	1,836,153	759,829
904,612	233,810	—	2,549,085	1,733,707	815,378
508,664	210,706	—	1,322,390	1,152,006	170,384
2,097,741	946,680	4,100	8,656,914	6,172,401	2,484,513
2,152,935	844,501	142,538	8,555,309	5,541,483	3,013,826
826,213	228,734	3,170	2,416,716	1,794,639	622,077
62,011	38,132	—	205,988	101,211	104,777
174,464	128,297	—	490,104	358,116	131,988
—	33,192	—	103,675	102,233	1,442
85,672	84,441	—	1,115,131	781,841	333,290
494,744	440,351	—	3,597,949	2,806,137	791,812
1,018,827	872,348	5,000	11,024,643	7,301,007	3,723,636
355,390	309,799	—	3,230,352	2,211,271	1,019,081
729,840	838,235	8,500	6,969,039	5,330,023	1,639,016
<b>9,289</b>	<b>32,010</b>	<b>—</b>	<b>237,699</b>	<b>163,494</b>	<b>74,205</b>
9,289	32,010	—	237,699	163,494	74,205
—	—	—	—	—	—

Source : Various District National Tax Administrations of Ministry of Finance.  
Explanation : The data of Fuchien Province is included since 2002.

表3-13. 遺產稅稅源(續1完)

(2)按課稅級距別分

民國97年

金額單位:新台幣千元

級 距 別 Classification	稅 率 Rate	實徵件數 Number of Cases Levied
總 計 Total		5,579
670,000(元)以下 670,000 or under (NT\$)	2%	565
670,001~1,670,000	4%	635
1,670,001~3,340,000	7%	751
3,340,001~5,010,000	11%	566
5,010,001~6,680,000	15%	434
6,680,001~11,130,000	20%	739
11,130,001~16,700,000	26%	495
16,700,001~44,530,000	33%	856
44,530,001~111,320,000	41%	389
超過111,320,000 over 111,320,001	50%	149

Table 3-13. Sources of Estate Tax (Cont.1 End)  
(2) by Classification  
CY 2008

Unit : NT\$ 1,000

實徵案件遺產總額 Gross Estate Amount of Levied Cases	實徵案件遺產淨額 Net Estate Amount of Levied Cases	遺產稅實徵淨額 Net Estate tax Revenues
263,050,304	117,303,171	23,871,158
8,883,915	169,234	3,536
10,178,288	654,498	17,931
14,004,831	1,675,430	69,685
12,033,813	2,176,370	121,873
10,590,730	2,401,669	169,772
18,884,991	5,816,508	568,209
17,181,887	6,244,919	822,940
43,592,276	20,862,149	3,595,811
42,427,892	25,268,243	5,140,996
85,271,682	52,034,152	13,360,406