

表3-14. 贈與稅稅源

(1)贈與稅稅源

金額單位:新台幣千元

年 別 及 地 區 別 CY & Region	申報件數 No. of Declared	核定徵免件數 No. of Cases Verified for Taxation and Exemption	
		徵稅 No. of Taxation	免稅 No. of Exemption
91年 2002	189,621	30,920	168,574
92年 2003	225,495	35,691	192,825
93年 2004	203,673	37,942	177,005
94年 2005	199,284	34,979	173,064
95年 2006	188,704	27,597	165,167
96年 2007	192,763	30,487	166,060
97年 2008	187,499	29,560	162,732
台北市 Taipei City	29,132	5,241	24,076
高雄市 Kaohsiung City	9,999	1,444	8,594
台灣省 Taiwan Province	147,616	22,817	129,361
台北縣 Taipei County	23,967	4,639	19,818
宜蘭縣 Yilan County	4,119	547	3,690
桃園縣 Taoyuan County	14,099	2,656	11,735
新竹縣 Hsinchu County	4,692	715	4,009
苗栗縣 Miaoli County	5,084	739	4,673
台中縣 Taichung County	11,802	2,142	10,052
彰化縣 Changhua County	10,609	1,474	9,412
南投縣 Nantou County	4,910	590	4,454
雲林縣 Yunlin County	7,489	885	6,771
嘉義縣 Chiayi County	4,899	499	4,599
台南縣 Tainan County	9,824	1,056	9,143
高雄縣 Kaohsiung County	8,970	1,201	8,120
屏東縣 Pingtung County	7,063	903	6,327
台東縣 Taitung County	2,349	184	2,255
花蓮縣 Hualien County	3,131	362	2,845
澎湖縣 Penghu County	852	56	791
基隆市 Keelung City	1,796	221	1,578
新竹市 Hsinchu City	3,584	694	2,949
台中市 Taichung City	9,313	1,923	7,620
嘉義市 Chiayi City	2,311	349	2,063
台南市 Tainan City	6,753	982	6,457
福建省 Fuchien Province	752	58	701
金門縣 Kinmen County	692	54	646
連江縣 Lienchiang County	60	4	55

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 3-14. Sources of Gift Tax
(1) Sources of Gift Tax

Unit : NT\$ 1,000

核定徵稅案件 Cases Verified for Taxation		
應課稅贈與總額 Gross Amount of Taxable Gift	法定免稅額 Allowance	應課稅贈與淨額 Net Amount of Taxable Gift
77,348,973	38,375,379	38,973,594
92,583,094	44,932,195	47,650,899
120,147,982	71,031,581	49,116,401
115,777,595	70,023,060	45,754,535
80,589,175	38,662,617	41,926,558
87,523,267	41,787,931	45,735,336
82,389,259	40,946,031	41,443,228
18,020,932	6,744,455	11,276,477
9,841,960	7,025,660	2,816,300
54,355,060	27,107,658	27,247,402
12,676,538	5,622,602	7,053,936
1,172,528	635,353	537,175
6,098,430	3,197,005	2,901,425
1,499,311	848,647	650,664
1,449,366	861,186	588,180
5,172,291	2,568,787	2,603,504
3,111,524	1,710,305	1,401,219
1,175,979	716,245	459,734
1,581,839	1,004,165	577,674
1,264,654	578,703	685,951
2,367,865	1,215,346	1,152,519
2,907,637	1,421,745	1,485,892
1,702,611	1,036,888	665,723
333,736	216,058	117,678
726,045	407,761	318,284
102,625	68,420	34,205
388,948	254,129	134,819
1,582,354	819,576	762,778
5,507,135	2,385,298	3,121,837
770,068	406,439	363,629
2,763,576	1,133,000	1,630,576
171,307	68,258	103,049
166,162	63,653	102,509
5,145	4,605	540

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

表3-14. 贈與稅稅源(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 No. of Cases Levied
總計 Total		30,416
670,000(元)以下 670,000 or under	4%	17,583
670,001~1,890,000	6%	7,278
1,890,001~3,120,000	9%	2,307
3,120,001~4,340,000	12%	1,124
4,340,001~5,570,000	16%	586
5,570,001~8,020,000	21%	596
8,020,001~15,580,000	27%	539
15,580,001~32,280,000	34%	249
32,280,001~50,090,000	42%	69
超過50,090,000 over 50,090,001	50%	85

Table 3-14. Sources of Gift Tax (Cont.1 End)
(2) by Classification
CY 2008

Unit : NT\$ 1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	實徵案件贈與淨額 Net Gift Amount of Levied Cases	贈與稅實徵淨額 Net Gift tax Revenues
87,893,087	49,993,678	5,106,538
24,392,357	4,174,263	168,760
17,011,541	8,239,180	394,964
8,424,558	5,341,460	319,276
5,292,000	3,885,399	282,368
3,448,936	2,682,075	227,644
4,586,162	3,697,223	391,977
6,424,186	5,346,257	744,179
6,211,218	4,936,916	815,365
2,419,300	2,287,098	376,618
9,682,829	9,403,808	1,385,386