

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 核定案件遺產總額 Gross Inheritance Amount of Verified Cases
			徵稅 Taxation	免稅 Exemption	
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
98年 2009	148,184	98,700	4,505	98,505	709,440,878
台北市 Taipei City	15,522	13,306	1,348	12,294	321,677,655
高雄市 Kaohsiung City	9,319	5,917	192	5,727	21,292,055
台灣省 Taiwan Province	122,776	79,024	2,965	80,027	365,324,754
台北縣 Taipei County	18,776	12,204	592	12,044	57,635,026
宜蘭縣 Yilan County	3,475	2,312	75	2,289	9,399,477
桃園縣 Taoyuan County	10,173	7,214	391	7,192	37,739,219
新竹縣 Hsinchu County	3,327	2,192	65	2,263	10,587,768
苗栗縣 Miaoli County	4,523	3,020	88	3,179	12,681,757
台中縣 Taichung County	8,847	5,469	283	5,530	31,160,084
彰化縣 Changhua County	9,046	5,760	182	5,757	29,808,868
南投縣 Nantou County	4,405	2,817	60	2,902	10,172,775
雲林縣 Yunlin County	6,573	4,074	62	4,120	15,951,666
嘉義縣 Chiayi County	4,895	3,027	33	3,188	10,174,406
台南縣 Tainan County	8,824	5,815	192	6,085	28,409,703
高雄縣 Kaohsiung County	9,260	5,683	185	5,732	27,414,795
屏東縣 Pingtung County	7,586	4,505	78	4,676	13,515,943
台東縣 Taitung County	2,398	1,445	13	1,479	2,578,763
花蓮縣 Hualien County	3,307	2,253	25	2,279	4,617,648
澎湖縣 Penghu County	763	547	4	549	988,519
基隆市 Keelung City	2,618	1,591	41	1,591	4,271,787
新竹市 Hsinchu City	2,305	1,701	82	1,654	7,514,503
台中市 Taichung City	5,371	3,540	277	3,501	23,974,838
嘉義市 Chiayi City	1,791	1,203	66	1,264	6,165,278
台南市 Tainan City	4,513	2,652	171	2,753	20,561,931
福建省 Fuchien Province	567	453	—	457	1,146,414
金門縣 Kinmen County	516	426	—	428	1,114,812
連江縣 Lienchiang County	51	27	—	29	31,602

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	公共設施保留地免稅總額	捐贈財團法人不計入遺產總額	應課稅遺產總額	法定扣除額及免稅額	應課稅遺產淨額
Total Exemption for Farmland	Total Exemption for Land Reserved for Public Facilities	Total Donations to Foundations not Assessed as Inheritance	Gross Amount of Taxable Estate	Deduction or Allowance	Net Amount of Taxable Estate
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
28,002,462	22,428,366	1,931,549	405,628,422	223,692,705	181,935,717
6,113,306	7,926,746	1,876,959	277,712,265	141,947,822	135,764,443
685,516	866,907	5,000	6,632,335	3,578,587	3,053,748
21,189,782	13,634,713	49,590	121,283,822	78,166,296	43,117,526
3,566,365	3,845,681	28,177	23,297,458	15,709,448	7,588,010
571,291	197,803	160	1,885,528	1,649,123	236,405
3,752,399	1,954,086	6,864	15,509,249	11,124,117	4,385,132
958,008	408,591	—	2,653,151	1,922,962	730,189
731,264	432,883	—	2,495,545	1,706,519	789,026
2,414,385	992,936	1,087	10,017,427	6,809,197	3,208,230
1,219,998	687,737	231	9,238,347	4,923,242	4,315,105
480,301	216,709	—	1,644,503	1,182,482	462,021
686,279	229,942	—	1,775,209	1,352,155	423,054
439,295	184,016	1,735	985,658	756,919	228,739
1,410,861	1,128,570	—	7,281,402	5,177,516	2,103,886
1,729,801	1,079,186	—	9,208,545	5,207,106	4,001,439
557,117	166,375	3,170	2,656,463	1,788,218	868,245
33,768	86,098	—	269,096	209,480	59,616
120,075	48,185	—	619,607	436,370	183,237
—	5,006	1,000	136,880	87,838	49,042
17,060	92,436	—	1,427,434	1,014,866	412,568
430,702	442,302	—	2,374,115	2,005,914	368,201
988,027	457,706	2,100	13,145,065	6,933,857	6,211,208
321,721	151,267	566	2,477,464	1,418,464	1,059,000
761,065	827,198	4,500	12,185,676	6,750,503	5,435,173
13,858	—	—	—	—	—
13,858	—	—	—	—	—
—	—	—	—	—	—

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98年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 Number of Cases Levied
總計 Grand Total		4,811
修法後(單一稅率*) After Revision (Single tax rate)	10%	1,026
修法前(合計) Before Revision (Total)		3,785
670,000(元)以下 670,000 or under (NT\$)	2%	286
670,001~1,670,000	4%	305
1,670,001~3,340,000	7%	403
3,340,001~5,010,000	11%	328
5,010,001~6,680,000	15%	281
6,680,001~11,130,000	20%	532
11,130,001~16,700,000	26%	427
16,700,001~44,530,000	33%	732
44,530,001~111,320,000	41%	325
超過111,320,000 over 111,320,001	50%	166

附註：* 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-13. Sources of Estate Tax (Cont.1 End)
(2) by Tax Brackets
CY 2009

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
248,272,394	114,396,608	17,224,636
28,700,217	8,439,425	835,019
219,572,178	105,957,183	16,389,617
4,754,358	82,390	2,325
5,539,566	326,747	8,571
7,647,882	882,904	35,473
6,608,312	1,208,835	64,913
6,858,307	1,468,855	98,888
14,201,096	4,255,899	419,360
14,738,566	5,330,491	655,677
37,331,323	18,205,925	3,077,504
37,742,132	21,177,324	4,215,002
84,150,636	53,017,814	7,811,905

Note : * A single tax rate of 10% has been applied under the Estate Tax as of Jan. 23 2009.