

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
98年 2009	178,292	14,310	168,492
台北市 Taipei City	28,055	3,003	25,375
高雄市 Kaohsiung City	10,006	681	9,389
台灣省 Taiwan Province	139,452	10,604	132,950
台北縣 Taipei County	23,584	2,230	21,774
宜蘭縣 Yilan County	3,702	254	3,518
桃園縣 Taoyuan County	13,656	1,204	12,733
新竹縣 Hsinchu County	4,506	394	4,219
苗栗縣 Miaoli County	4,863	372	4,687
台中縣 Taichung County	11,081	1,008	10,450
彰化縣 Changhua County	10,104	787	9,577
南投縣 Nantou County	4,778	250	4,627
雲林縣 Yunlin County	6,386	356	6,191
嘉義縣 Chiayi County	4,665	244	4,593
台南縣 Tainan County	8,741	462	8,749
高雄縣 Kaohsiung County	8,640	573	8,334
屏東縣 Pingtung County	6,397	315	6,247
台東縣 Taitung County	2,150	87	2,145
花蓮縣 Hualien County	3,091	152	2,996
澎湖縣 Penghu County	818	7	813
基隆市 Keelung City	1,830	77	1,773
新竹市 Hsinchu City	3,428	307	3,174
台中市 Taichung City	8,894	968	8,164
嘉義市 Chiayi City	2,002	159	1,934
台南市 Tainan City	6,136	398	6,252
福建省 Fuchien Province	779	22	778
金門縣 Kinmen County	743	20	739
連江縣 Lienchiang County	36	2	39

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
72,724,012	27,274,852	45,449,160
26,559,641	6,208,807	20,350,834
3,215,701	1,366,070	1,849,631
42,903,240	19,663,786	23,239,454
10,443,297	4,356,546	6,086,751
912,719	480,250	432,469
5,063,097	2,327,635	2,735,462
1,254,099	764,147	489,952
1,129,374	684,513	444,861
3,771,429	1,804,641	1,966,788
2,543,974	1,397,325	1,146,649
865,929	420,038	445,891
1,296,770	604,041	692,729
650,912	394,823	256,089
1,318,748	807,841	510,907
2,426,734	1,072,204	1,354,530
924,351	513,969	410,382
222,292	141,958	80,334
405,619	262,410	143,209
129,082	16,060	113,022
284,032	140,949	143,083
1,215,804	609,086	606,718
5,648,423	1,857,693	3,790,730
874,156	270,959	603,197
1,522,399	736,698	785,701
45,430	36,189	9,241
41,864	32,879	8,985
3,566	3,310	256

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 No. of Cases Levied
總計 Grand Total		14,847
修法後(單一稅率*) After Revision (Single tax rate)	10%	7,905
修法前(合計) Before Revision (Total)		6,942
670,000(元)以下 670,000 or under	4%	3,299
670,001~1,890,000	6%	1,572
1,890,001~3,120,000	9%	704
3,120,001~4,340,000	12%	365
4,340,001~5,570,000	16%	221
5,570,001~8,020,000	21%	241
8,020,001~15,580,000	27%	263
15,580,001~32,280,000	34%	169
32,280,001~50,090,000	42%	52
超過50,090,000 over 50,090,001	50%	56

附註：* 自98年1月23日起，贈與稅適用單一稅率10%。

Table 3-14. Sources of Gift Tax (Cont.1 End)
(2) by Tax Brackets
CY 2009

Unit : NT\$ 1,000

實徵案件贈與總額	實徵案件贈與淨額	贈與稅實徵淨額
Gross Gift Amount of Levied Cases	Net Gift Amount of Levied Cases	Net Gift tax Revenues
78,503,160	50,832,873	5,102,528
45,990,943	26,887,058	2,748,543
32,512,217	23,945,815	2,353,985
4,555,546	736,978	30,095
3,584,099	1,785,866	87,576
2,478,438	1,609,796	95,532
1,700,298	1,284,796	86,485
1,299,475	1,021,591	78,525
1,863,547	1,499,311	138,474
3,114,195	2,771,323	312,889
4,016,139	3,629,333	482,193
2,046,199	1,939,222	262,779
7,854,283	7,667,597	779,436

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