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
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
99年	2010	172,576	13,343	165,078
100年	2011	181,474	14,780	171,197
新北市	New Taipei City	25,188	2,691	23,102
臺北市	Taipei City	30,402	3,709	26,343
臺中市	Taichung City	19,755	1,830	18,432
臺南市	Tainan City	14,190	774	14,297
高雄市	Kaohsiung City	18,254	1,034	17,160
宜蘭縣	Yilan County	3,796	275	3,620
桃園縣	Taoyuan County	14,828	1,361	14,417
新竹縣	Hsinchu County	4,719	445	4,432
苗栗縣	Miaoli County	4,687	339	4,551
彰化縣	Changhua County	9,662	639	9,264
南投縣	Nantou County	4,727	209	4,711
雲林縣	Yunlin County	6,136	229	6,009
嘉義縣	Chiayi County	4,236	151	4,225
屏東縣	Pingtung County	6,523	251	6,478
臺東縣	Taitung County	2,177	63	2,196
花蓮縣	Hualien County	3,007	146	2,929
澎湖縣	Penghu County	815	24	821
基隆市	Keelung City	1,834	81	1,762
新竹市	Hsinchu City	3,414	338	3,331
嘉義市	Chiayi City	1,957	154	1,977
金門縣	Kinmen County	1,097	36	1,071
連江縣	Lienchiang County	70	1	69

資料來源： 財政部所屬各區國稅局。

說　　明： 1.自91年（含）起含福建省資料。
2.本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

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
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
115,944,328	31,312,856	84,631,471
101,844,080	34,653,565	67,190,515
16,490,495	6,681,573	9,808,922
41,424,067	9,100,924	32,323,143
10,964,706	4,192,192	6,772,514
3,385,136	1,700,999	1,684,137
7,671,361	2,300,721	5,370,640
1,106,928	614,933	491,995
6,896,362	3,219,755	3,676,607
1,774,116	1,006,549	767,567
1,240,623	768,105	472,518
3,556,270	1,399,485	2,156,785
889,754	446,139	443,615
916,393	483,413	432,980
729,784	301,277	428,507
834,635	540,869	293,766
178,009	133,349	44,660
531,376	325,187	206,189
62,240	53,950	8,290
319,823	176,962	142,861
1,899,362	795,785	1,103,577
880,884	327,507	553,377
89,545	81,691	7,854
2,211	2,200	11

Source：Various District National Tax Administrations of Ministry of Finance.
Explanation：1.The data of Fuchien Province is included since 2002.
2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-14. 贈與稅稅源(續1完)

(2)按課稅級距別分

民國100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		15,183
修法後(單一稅率*) After Revision (Single tax rate)	10%	13,345
修法前(合計) Before Revision (Total)		1,838
670,000(元)以下 670,000 or under	4%	329
670,001~1,890,000	6%	357
1,890,001～3,120,000	9%	210
3,120,001～4,340,000	12%	170
4,340,001～5,570,000	16%	103
5,570,001～8,020,000	21%	152
8,020,001～15,580,000	27%	224
15,580,001～32,280,000	34%	145
32,280,001～50,090,000	42%	59
超過50,090,000 over 50,090,000	50%	89

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 2011

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
112,194,964	77,196,942	7,811,614
89,100,693	56,757,283	5,714,388
23,094,271	20,439,659	2,097,226
467,598	101,424	3,995
788,176	409,958	19,630
735,819	487,973	28,509
824,837	604,646	38,676
605,623	497,421	35,128
1,168,362	969,938	78,341
2,654,845	2,315,690	247,959
3,299,541	3,019,783	392,275
2,241,118	2,179,864	208,777
10,308,352	9,852,962	1,043,937

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