表3-14. 遺產稅稅源

(1)遺產稅稅源

單位：人；件；新臺幣千元

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
				徵稅 Taxation	免稅 Exemption	核定案件遺產總額 Gross Inheritance Amount of Verified Cases
95年	2006	135,839	89,688	3,465	84,968	367,448,307
96年	2007	141,111	96,275	3,738	91,861	373,571,323
97年	2008	143,624	98,419	4,060	93,655	404,233,501
98年	2009	143,582	100,756	3,294	96,958	569,947,992
99年	2010	145,772	105,586	3,351	102,913	484,368,528
100年	2011	152,915	110,214	3,440	106,128	496,709,326
101年	2012	154,251	123,854	4,040	92,987	501,980,635
新北市	New Taipei City	20,280	16,455	515	11,661	62,389,375
臺北市	Taipei City	16,579	16,224	1,180	10,395	157,752,578
臺中市	Taichung City	15,017	12,453	488	9,128	46,696,420
臺南市	Tainan City	13,871	10,257	258	8,307	33,883,029
高雄市	Kaohsiung City	18,945	14,205	457	11,173	45,045,917
宜蘭縣	Yilan County	3,476	2,934	67	2,110	8,158,906
桃園縣	Taoyuan County	10,977	9,504	404	6,875	37,449,903
新竹縣	Hsinchu County	3,390	3,107	100	2,335	9,661,542
苗栗縣	Miaoli County	4,532	3,572	72	2,813	9,660,414
彰化縣	Changhua County	9,370	7,637	152	5,923	32,420,404
南投縣	Nantou County	4,542	3,350	32	2,771	7,327,854
雲林縣	Yunlin County	6,680	4,753	54	4,017	11,349,449
嘉義縣	Chiayi County	5,087	3,590	21	3,101	7,264,927
屏東縣	Pingtung County	7,727	5,506	60	4,390	9,716,514
臺東縣	Taitung County	2,425	1,630	14	1,308	2,102,720
花蓮縣	Hualien County	3,167	2,391	22	1,915	4,462,837
澎湖縣	Penghu County	828	806	2	605	792,668
基隆市	Keelung City	2,681	1,986	46	1,451	4,130,222
新竹市	Hsinchu City	2,367	1,529	45	1,270	5,782,013
嘉義市	Chiayi City	1,700	1,243	47	976	4,463,843
金門縣	Kinmen County	571	655	4	426	1,395,193
連江縣	Lienchiang County	39	67	—	37	73,907

資料來源：財政部所屬各區國稅局；內政部戶政司(取自102年1月發布之死亡登記數)。

說　　明：1.本表資料係改以案件最新一次核定為準，同一案件若因補報或更正等原因，於同年度或跨年度有2次以上重新核定者皆不重複計入，資料追溯修正至95年。
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 Estate Tax

(1) Sources of Estate Tax

Unit：Person；Case；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 Rserved 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
—	—	164,245	122,689,377	54,515,731	68,173,646
—	—	120,150	115,301,773	71,619,596	43,682,177
—	—	129,592	127,841,838	83,571,961	44,269,877
—	—	130,952	286,839,761	142,758,920	144,080,841
—	—	526,134	162,628,176	78,423,519	84,204,657
—	—	106,536	164,266,734	90,271,097	73,995,637
—	—	77,561	176,492,663	92,756,549	83,736,114
—	—	29,801	22,170,756	11,982,243	10,188,513
—	—	41,736	80,288,514	40,608,764	39,679,750
—	—	861	14,591,623	7,904,322	6,687,301
—	—	—	8,189,723	4,842,790	3,346,933
—	—	1,542	13,858,006	7,683,575	6,174,431
—	—	—	1,517,244	1,172,309	344,935
—	—	954	12,798,042	7,682,480	5,115,562
—	—	21	2,327,782	1,469,008	858,774
—	—	—	1,383,223	919,167	464,056
—	—	1,080	11,552,817	3,236,073	8,316,744
—	—	—	599,385	453,782	145,603
—	—	—	1,067,628	790,684	276,944
—	—	—	369,152	279,617	89,535
—	—	—	1,281,443	838,976	442,467
—	—	—	249,595	185,121	64,474
—	—	—	645,321	450,616	194,705
—	—	—	28,377	19,066	9,311
—	—	9	1,226,299	742,561	483,738
—	—	950	1,243,407	681,368	562,039
—	—	607	1,047,685	763,134	284,551
—	—	—	56,641	50,893	5,748
—	—	—	—	—	—

Source：National Taxation Bureaus of Ministry of Finance; Dept. of Household Registration Affairs, Ministry of Interior.

Explanation： 1.The data in this table, which commences from 2006, concerns the cases verified since that year and after. Cases verified twice due to correction and supplementary declaration whether occurring in the same or different years are no longer counted.
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. 遺產稅稅源(續1完)

(2)按課稅級距別分

101年

單位：件；新臺幣千元

課 稅 級 距 別 Tax Brackets	稅 率 Rate	實徵件數 Number of Cases Levied
總 計 Grand Total		5,063
修法後(單一稅率*) After Revision (Single tax rate)	10%	4,440
修法前(合計) Before Revision (Total)		623
670,000(元)以下 670,000 or under (NT$)	2%	19
670,001～1,670,000	4%	18
1,670,001～3,340,000	7%	50
3,340,001～5,010,000	11%	35
5,010,001～6,680,000	15%	33
6,680,001～11,130,000	20%	52
11,130,001～16,700,000	26%	53
16,700,001～44,530,000	33%	139
44,530,001～111,320,000	41%	123
超過111,320,000 over 111,320,000	50%	101

附註：* 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-14. Sources of Estate Tax (Cont.1 End)

(2) by Tax Brackets

CY 2012

Unit：Case；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
308,527,424	**164,994,474**	**19,276,361**
225,092,873	112,463,690	8,702,375
83,434,551	52,530,784	10,573,986
313,900	6,560	111
504,598	20,442	339
1,070,476	117,314	2,454
645,594	138,958	4,909
752,826	173,448	4,986
1,334,972	438,789	20,467
1,873,339	703,916	31,388
8,275,021	3,564,587	286,434
14,323,854	8,196,056	927,686
54,339,970	39,170,714	9,295,212

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