# 表C-5. 遺產及贈與稅課稅級距及稅率

單位：新臺幣元

| 39.6.21<br>June 21,1950 | | 41.9.26<br>Sept.26, 1952 | | 62.2.6<br>Feb.6,1973 | | | |
|---|---|---|---|---|---|---|---|
| 遺產稅<br>Estate Tax | | 遺產稅<br>Estate Tax | | 遺產稅<br>Estate Tax | | 贈與稅<br>Gift Tax | |
| 課稅級距<br>Tax Brackets | 稅率<br>Rate | 課稅級距<br>Tax Brackets | 稅率<br>Rate | 課稅級距<br>Tax Brackets | 稅率<br>Rate | 課稅級距<br>Tax Brackets | 稅率<br>Rate |
| 30,001～45,000 | 1% | 60,001～120,000 | 4% | 150,000以下<br>150,000 or under | 3% | 150,000以下<br>150,000 or under | 4% |
| | | 120,001～180,000 | 5% | | | | |
| 45,001～60,000 | 3% | 180,001～240,000 | 6% | 150,001～300,000 | 4% | 150,001～300,000 | 5% |
| | | 240,001～300,000 | 7% | 300,001～600,000 | 5% | 300,001～600,000 | 6% |
| 60,001～105,000 | 5% | 300,001～360,000 | 9% | 600,001～900,000 | 7% | 600,001～900,000 | 8% |
| | | 360,001～420,000 | 11% | 900,001～1,200,000 | 9% | 900,001～1,200,000 | 11% |
| 105,001～180,000 | 8% | 420,001～480,000 | 13% | 1,200,001～1,500,000 | 11% | 1,200,001～1,500,000 | 14% |
| | | 480,001～540,000 | 15% | 1,500,001～1,950,000 | 14% | 1,500,001～1,950,000 | 17% |
| 180,001～270,000 | 12% | 540,001～600,000 | 17% | 1,950,001～2,400,000 | 17% | 1,950,001～2,400,000 | 20% |
| | | 600,001～750,000 | 20% | 2,400,001～3,000,000 | 20% | 2,400,001～3,000,000 | 23% |
| 270,001～420,000 | 17% | 750,001～900,000 | 23% | 3,000,001～4,500,000 | 23% | 3,000,001～4,500,000 | 26% |
| | | 900,001～1,050,000 | 26% | 4,500,001～6,000,000 | 26% | 4,500,001～6,000,000 | 30% |
| 420,001～600,000 | 23% | 1,050,001～1,200,000 | 29% | 6,000,001～9,000,000 | 30% | 6,000,001～9,000,000 | 35% |
| | | 1,200,001～1,350,000 | 32% | 9,000,001～15,000,000 | 34% | 9,000,001～18,000,000 | 40% |
| 600,001～900,000 | 30% | 1,350,001～1,500,000 | 35% | 15,000,001～21,000,000 | 38% | 18,000,001～30,000,000 | 45% |
| | | 1,500,001～1,800,000 | 39% | 21,000,001～30,000,000 | 42% | 超過30,000,000<br>Over 30,000,000 | 50% |
| 900,001～1,200,000 | 40% | 1,800,001～2,100,000 | 43% | 30,000,001～60,000,000 | 46% | | |
| | | 2,100,001～2,400,000 | 47% | 超過60,000,000<br>Over 60,000,000 | 50% | | |
| 1,200,001～1,500,000 | 50% | 2,400,001～2,700,000 | 51% | | | | |
| | | 2,700,001～3,000,000 | 55% | | | | |
| 超過1,500,000<br>Over 1,500,000 | 60% | 3,000,001～4,500,000 | 60% | | | | |
| | | 4,500,001～6,000,000 | 65% | | | | |
| | | 超過6,000,000<br>Over 6,000,000 | 70% | | | | |

資料來源： 財政部賦稅署。

說　　明： 1. 自98年1月23日起，遺產稅及贈與稅皆適用單一稅率10%。
2. 本表資料更新截止日為104年5月31日。

# Table C-5. Tax Brackets and Rates of Estate and Gift Tax

Unit：NT$

| 70.6.19 June 19, 1981 | | | | 84.1.13 Jan. 13, 1995 | | | |
|---|---|---|---|---|---|---|---|
| 遺產稅 Estate Tax | | 贈與稅 Gift Tax | | 遺產稅 Estate Tax | | 贈與稅 Gift Tax | |
| 課稅級距 Tax Brackets | 稅率 Rate | 課稅級距 Tax Brackets | 稅率 Rate | 課稅級距 Tax Brackets | 稅率 Rate | 課稅級距 Tax Brackets | 稅率 Rate |
| 300,000以下 300,000 or under | 2% | 300,000以下 300,000 or under | 4% | 600,000以下 600,000 or under | 2% | 600,000以下 600,000 or under | 4% |
| 300,001～600,000 | 3% | 300,001～570,000 | 5% | 600,001～1,500,000 | 4% | 600,001～1,700,000 | 6% |
| 600,001～1,140,000 | 5% | 570,001～1,140,000 | 6% | | | | |
| 1,140,001～1,620,000 | 7% | 1,140,001～1,620,000 | 8% | 1,500,001～3,000,000 | 7% | 1,700,001～2,800,000 | 9% |
| 1,620,001～2,160,000 | 9% | 1,620,001～2,160,000 | 11% | | | | |
| 2,160,001～2,700,000 | 11% | 2,160,001～2,700,000 | 14% | 3,000,001～4,500,000 | 11% | 2,800,001～3,900,000 | 12% |
| 2,700,001～3,510,000 | 14% | 2,700,001～3,315,000 | 17% | | | | |
| 3,510,001～4,080,000 | 17% | 3,315,001～4,080,000 | 20% | 4,500,001～6,000,000 | 15% | 3,900,001～5,000,000 | 16% |
| 4,080,001～5,100,000 | 20% | 4,080,001～5,100,000 | 23% | | | | |
| 5,100,001～7,650,000 | 23% | 5,100,001～7,200,000 | 26% | 6,000,001～10,000,000 | 20% | 5,000,001～7,200,000 | 21% |
| 7,650,001～10,200,000 | 26% | 7,200,001～9,600,000 | 30% | | | | |
| 10,200,001～14,400,000 | 30% | 9,600,001～14,400,000 | 35% | 10,000,001 ～15,000,000 | 26% | 7,200,001 ～14,000,000 | 27% |
| 14,400,001～24,000,000 | 34% | 14,400,001～28,800,000 | 40% | | | | |
| 24,000,001～33,600,000 | 38% | 28,800,001～45,000,000 | 45% | 15,000,001 ～40,000,000 | 33% | 14,000,001 ～29,000,000 | 34% |
| 33,600,001～48,000,000 | 42% | 45,000,001～90,000,000 | 50% | | | | |
| 48,000,001～90,000,000 | 46% | 90,000,001～150,000,000 | 55% | 40,000,001 ～100,000,000 | 41% | 29,000,001 ～45,000,000 | 42% |
| 90,000,001～160,000,000 | 52% | 超過150,000,000 Over 150,000,000 | 60% | | | | |
| 超過160,000,000 Over 160,000,000 | 60% | | | 超過100,000,000 Over 100,000,000 | 50% | 超過45,000,000 Over 45,000,000 | 50% |

Source：Taxation Administration, Ministry of Finance.
Explanation： 1.A single tax rate of 10% has come into effect on Jan. 23, 2009.
2.The data in this table is current as of May 31, 2015.

# 表C-5. 遺產及贈與稅課稅級距及稅率(續1完)

# Table C-5. Tax Brackets and Rates of Estate and Gift Tax (Cont.1 End)

單位：新臺幣元
Unit：NT$

| 95.1.1 Jan. 1, 2006 | | | | 98.1.23 Jan. 23, 2009 |
|---|---|---|---|---|
| 遺產稅 Estate Tax | | 贈與稅 Gift Tax | | 遺產及贈與稅 Estate & Gift Tax |
| 課稅級距 Tax Brackets | 稅率 Rate | 課稅級距 Tax Brackets | 稅率 Rate | 稅率 Rate |
| 670,000以下 670,000 or under | 2% | 670,000以下 670,000 or under | 4% | 10% |
| 670,001～1,670,000 | 4% | 670,001～1,890,000 | 6% | |
| 1,670,001～3,340,000 | 7% | 1,890,001～3,120,000 | 9% | |
| 3,340,001～5,010,000 | 11% | 3,120,001～4,340,000 | 12% | |
| 5,010,001～6,680,000 | 15% | 4,340,001～5,570,000 | 16% | |
| 6,680,001～11,130,000 | 20% | 5,570,001～8,020,000 | 21% | |
| 11,130,001～16,700,000 | 26% | 8,020,001～15,580,000 | 27% | |
| 16,700,001～44,530,000 | 33% | 15,580,001～32,280,000 | 34% | |
| 44,530,001～111,320,000 | 41% | 32,280,001～50,090,000 | 42% | |
| 超過111,320,000 Over 111,320,000 | 50% | 超過50,090,000 Over 50,090,000 | 50% | |

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