表3-16. 贈與稅稅源 (1/2)

(1)贈與稅稅源

單位：件；新臺幣千元

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
99年 2010	172,576	13,343	165,078
100年 2011	181,474	14,780	171,197
101年 2012	193,856	16,700	182,133
102年 2013	199,641	17,472	187,576
103年 2014	203,854	19,081	190,754
104年 2015	206,773	20,016	192,997
105年 2016	182,379	17,642	170,439
106年 2017	192,481	17,386	181,938
新北市 New Taipei City	26,561	2,780	24,377
臺北市 Taipei City	29,737	3,949	26,528
桃園市 Taoyuan City	15,402	1,298	14,417
臺中市 Taichung City	21,100	2,413	20,416
臺南市 Tainan City	18,022	1,219	17,763
高雄市 Kaohsiung City	19,496	1,537	18,482
宜蘭縣 Yilan County	3,834	356	3,551
新竹縣 Hsinchu County	5,025	402	4,723
苗栗縣 Miaoli County	4,577	342	4,456
彰化縣 Changhua County	10,449	796	10,208
南投縣 Nantou County	4,535	322	4,554
雲林縣 Yunlin County	6,317	365	6,076
嘉義縣 Chiayi County	5,068	211	4,895
屏東縣 Pingtung County	7,402	354	7,219
臺東縣 Taitung County	2,440	115	2,408
花蓮縣 Hualien County	3,166	167	3,142
澎湖縣 Penghu County	816	32	776
基隆市 Keelung City	1,829	131	1,738
新竹市 Hsinchu City	3,271	343	2,968
嘉義市 Chiayi City	2,206	187	2,063
金門縣 Kinmen County	1,073	65	1,025
連江縣 Lienchiang County	155	2	153

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 3-16. Sources of Gift Tax (1/2)

(1) Sources of Gift Tax

Unit：Case；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
115,944,328	31,312,856	84,631,471
101,844,080	34,653,565	67,190,515
127,159,190	40,785,900	86,373,290
137,200,967	43,965,856	93,236,370
158,378,859	48,328,494	110,050,365
188,470,401	50,965,121	137,505,280
291,721,265	43,460,068	248,261,197
329,089,835	43,814,303	285,275,532
35,306,280	7,549,765	27,756,515
193,238,720	10,585,990	182,652,730
11,475,250	3,205,394	8,269,856
28,082,952	5,896,839	22,186,113
10,702,880	2,995,697	7,707,183
17,433,068	3,546,787	13,886,281
2,393,825	915,940	1,477,885
2,153,685	986,983	1,166,702
3,048,121	846,387	2,201,734
12,221,597	1,851,952	10,369,645
1,893,780	755,686	1,138,094
2,229,977	837,397	1,392,580
857,485	496,261	361,224
2,033,822	820,696	1,213,126
357,221	267,651	89,570
638,354	407,039	231,315
111,669	77,612	34,057
618,182	303,433	314,749
2,503,661	849,962	1,653,699
1,532,727	434,876	1,097,851
254,034	179,578	74,456
2,545	2,378	167

Source：National Taxation Bureaus of the 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3-16. 贈與稅稅源 (2/2)

(2)按課稅級距別分

106年

單位：件；新臺幣千元

適用年度 課稅級距別 稅率		實徵件數 No. of Cases Levied	實徵案件贈與總額 Gross Gift Amount of Levied Cases
總計		16,420	342,802,483
106年5月12日起(合計)		6,373	50,854,322
25,000,000(元)以下	10%	6,227	33,467,954
25,000,001～50,000,000	15%	109	3,013,342
超過50,000,000	20%	37	14,373,025
98年1月23日至106年5月11日(單一稅率)	10%	10,000	290,084,746
98年1月22日以前（合計）		47	1,863,416
670,000(元)以下	4%	1	1,700
670,001～1,890,000	6%	3	6,949
1,890,001～3,120,000	9%	9	34,833
3,120,001～4,340,000	12%	2	12,065
4,340,001～5,570,000	16%	1	5,909
5,570,001～8,020,000	21%	6	47,023
8,020,001～15,580,000	27%	6	76,789
15,580,001～32,280,000	34%	4	159,463
32,280,001～50,090,000	42%	7	314,565
超過50,090,000	50%	8	1,204,119

Table 3-16. Sources of Gift Tax (2/2)

(2) by Tax Brackets

CY 2017

Unit：Case；NT$ 1,000

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	Applying Period Tax Brackets Rate
302,482,845	29,899,264	Grand Total
35,819,416	2,450,583	Since May,12,2017(Total)
18,824,684	1,873,041	25,000,000 or under (NT$) 10%
2,791,621	289,829	25,000,001～50,000,000 15%
14,203,111	287,713	over 50,000,000 20%
264,941,484	27,371,111	Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10%
1,721,944	77,570	Prior to Jan.,23,2009 (Total)
590	1	670,000 or under 4%
3,619	97	670,001～1,890,000 6%
24,054	468	1,890,001～3,120,000 9%
8,166	36	3,120,001～4,340,000 12%
4,799	55	4,340,001～5,570,000 16%
40,363	1,305	5,570,001～8,020,000 21%
70,129	5,531	8,020,001～15,580,000 27%
93,817	3,095	15,580,001～32,280,000 34%
289,968	16,216	32,280,001～50,090,000 42%
1,186,439	50,765	over 50,090,000 50%