表C-5. 遺產及贈與稅課稅級距及稅率 (1/2)

單位：新臺幣元

39.6.21 June 21,1950		41.9.26 Sept. 26, 1952		62.2.6 Feb. 6,1973			
遺產稅 Estate Tax		遺產稅 Estate 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
30,001～45,000	1%	60,001～120,000	4%	150,000以下 150,000 or under	3%	150,000以下 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 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 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 Over 1,500,000	60%	3,000,001～4,500,000	60%				
		4,500,001～6,000,000	65%				
		超過6,000,000 Over 6,000,000	70%				

資料來源：財政部賦稅署。

說　　明：本表資料更新截止日為108年5月31日。

Table C-5. Tax Brackets and Rates of Estate and Gift Tax (1/2)

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：The data in this table is current as of May 31, 2019.

表C-5. 遺產及贈與稅課稅級距及稅率 (2/2)

單位：新臺幣元

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%	

Table C-5. Tax Brackets and Rates of Estate and Gift Tax (2/2)

Unit：NT$

106.5.12 May 12, 2017			
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
50,000,000以下 50,000,000 or under	10%	25,000,000以下 25,000,000 or under	10%
50,000,001～100,000,000	15%	25,000,001～50,000,000	15%
超過 100,000,000 Over 100,000,000	20%	超過 50,000,000 Over 50,000,000	20%