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
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
107年 2018		193,750	16,035	189,647
新北市	New Taipei City	25,601	2,509	24,544
臺北市	Taipei City	33,167	3,572	32,181
桃園市	Taoyuan City	15,726	1,251	14,798
臺中市	Taichung City	21,241	2,198	20,586
臺南市	Tainan City	18,392	1,155	20,082
高雄市	Kaohsiung City	19,102	1,523	18,372
宜蘭縣	Yilan County	3,571	265	3,379
新竹縣	Hsinchu County	5,026	350	4,875
苗栗縣	Miaoli County	4,365	329	4,245
彰化縣	Changhua County	9,931	717	9,770
南投縣	Nantou County	4,236	328	4,189
雲林縣	Yunlin County	6,025	314	5,858
嘉義縣	Chiayi County	2,087	181	1,983
屏東縣	Pingtung County	5,023	173	5,101
臺東縣	Taitung County	7,379	359	7,197
花蓮縣	Hualien County	2,967	124	2,998
澎湖縣	Penghu County	2,411	121	2,407
基隆市	Keelung City	2,033	105	2,012
新竹市	Hsinchu City	3,463	342	3,163
嘉義市	Chiayi City	829	44	760
金門縣	Kinmen County	1,068	75	1,040
連江縣	Lienchiang County	107	-	107

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
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
124,212,981	38,706,822	85,506,159
20,552,209	6,394,051	14,158,158
43,364,407	8,613,228	34,751,179
7,752,767	3,188,003	4,564,764
16,768,612	5,317,072	11,451,540
6,612,112	2,660,075	3,952,037
10,729,851	3,523,082	7,206,769
1,229,100	621,881	607,219
2,027,140	879,375	1,147,765
1,543,204	759,084	784,120
3,606,354	1,686,834	1,919,520
1,426,069	754,432	671,637
1,111,233	725,249	385,984
893,403	434,395	459,008
783,771	389,666	394,105
1,512,963	828,491	684,472
778,821	289,505	489,316
329,010	278,454	50,556
494,421	243,185	251,236
2,245,653	805,280	1,440,373
120,755	102,059	18,696
331,126	213,421	117,705
-	-	-

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

107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		15,097	148,648,026
106年5月12日起(合計)		13,924	103,260,242
25,000,000(元)以下	10%	13,469	76,165,421
25,000,001～50,000,000	15%	290	9,316,392
超過50,000,000	20%	165	17,778,430
98年1月23日至106年5月11日(單一稅率)	10%	1,141	43,763,181
98年1月22日以前（合計）		32	1,624,602
670,000(元)以下	4%	2	3,438
670,001～1,890,000	6%	3	6,400
1,890,001～3,120,000	9%	1	4,000
3,120,001～4,340,000	12%	1	5,106
4,340,001～5,570,000	16%	1	5,909
5,570,001～8,020,000	21%	4	33,824
8,020,001～15,580,000	27%	5	61,759
15,580,001～32,280,000	34%	2	42,208
32,280,001～50,090,000	42%	5	229,758
超過50,090,000	50%	8	1,232,199

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

(2) by Tax Brackets

CY 2018

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
113,773,968	10,446,732	Grand Total
71,008,459	8,420,881	Since May,12,2017(Total)
45,271,629	4,677,268	25,000,000 or under (NT$) 10%
8,572,376	967,280	25,000,001～50,000,000 15%
17,164,453	2,776,332	over 50,000,000 20%
41,201,469	1,885,862	Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10%
1,564,040	139,989	Prior to Jan.,23,2009 (Total)
1,218	30	670,000 or under 4%
3,071	58	670,001～1,890,000 6%
2,890	23	1,890,001～3,120,000 9%
3,996	175	3,120,001～4,340,000 12%
4,799	10	4,340,001～5,570,000 16%
29,384	715	5,570,001～8,020,000 21%
56,209	1,943	8,020,001～15,580,000 27%
39,988	1,135	15,580,001～32,280,000 34%
207,381	10,332	32,280,001～50,090,000 42%
1,215,103	125,568	over 50,090,000 50%