表3-13. 遺產稅稅源

(1)遺產稅稅源

金額單位:新台幣千元

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	89,525	3,439	84,792	367,858,725
96年 2007	141,111	95,869	3,598	91,500	373,935,283
97年 2008	143,624	98,277	4,053	93,611	401,136,080
98年 2009	143,582	100,325	3,353	96,591	566,733,181
99年 2010	145,772	105,358	3,453	102,679	474,673,695
臺北市 Taipei City	**15,398**	**14,390**	**1,117**	**13,375**	**106,044,461**
高雄市 Kaohsiung City	**9,213**	**6,048**	**170**	**5,887**	**23,036,257**
臺灣省 Taiwan Province	**120,632**	**84,396**	**2,162**	**82,900**	**344,175,225**
臺北縣 Taipei County	18,404	13,252	431	12,900	60,923,463
宜蘭縣 Yilan County	3,368	2,522	45	2,497	9,956,958
桃園縣 Taoyuan County	10,183	7,766	281	7,575	37,580,684
新竹縣 Hsinchu County	3,383	2,312	50	2,272	8,710,223
苗栗縣 Miaoli County	4,302	3,097	52	3,092	11,514,200
臺中縣 Taichung County	—	—	—	—	—
彰化縣 Changhua County	8,934	6,095	147	5,971	25,860,066
南投縣 Nantou County	4,254	2,960	50	2,921	10,035,093
雲林縣 Yunlin County	6,279	4,210	60	4,180	16,421,488
嘉義縣 Chiayi County	4,970	3,236	30	3,223	9,810,251
臺南縣 Tainan County	—	—	—	—	—
高雄縣 Kaohsiung County	8,788	5,752	129	5,696	22,654,881
屏東縣 Pingtung County	7,410	4,974	34	5,064	12,328,329
臺東縣 Taitung County	2,276	1,477	10	1,489	2,643,147
花蓮縣 Hualien County	3,099	2,228	16	2,215	4,959,265
澎湖縣 Penghu County	848	654	1	654	980,527
基隆市 Keelung City	2,665	1,756	26	1,737	4,125,581
新竹市 Hsinchu City	2,180	1,714	71	1,625	8,171,001
臺中市 Taichung City	14,340	10,106	485	9,686	54,617,441
嘉義市 Chiayi City	1,743	1,232	41	1,204	5,365,272
臺南市 Tainan City	13,206	9,053	203	8,899	37,517,355
福建省 Fuchien Province	**529**	**524**	**4**	**517**	**1,417,752**
金門縣 Kinmen County	481	493	4	486	1,352,167
連江縣 Lienchiang County	48	31	—	31	65,585

資料來源： 財政部所屬各區國稅局；內政部戶政司(取自100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. 臺中縣及臺南縣資料分別併入臺中市及臺南市。

Table 3-13. Sources of Estate Tax

(1) Sources of Estate Tax

Unit : 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	122,939,697	54,299,705	68,639,992
—	—	120,150	114,789,643	71,403,959	43,385,684
—	—	144,523	129,064,987	84,274,791	44,790,196
—	—	152,046	283,294,137	139,462,534	143,831,603
—	—	529,236	159,070,236	78,479,561	80,590,675
—	**—**	**296,994**	**59,331,349**	**23,999,770**	**35,331,579**
—	**—**	**2,013**	**8,104,119**	**3,746,389**	**4,357,730**
—	**—**	**230,229**	**91,570,011**	**50,685,339**	**40,884,672**
—	—	10,159	22,916,046	12,723,718	10,192,328
—	—	—	1,512,440	1,096,410	416,030
—	—	—	13,607,957	7,278,213	6,329,744
—	—	—	1,201,551	763,121	438,430
—	—	—	1,568,334	984,535	583,799
—	—	—	—	—	—
—	—	—	4,596,138	2,921,100	1,675,038
—	—	139	1,705,566	1,208,273	497,293
—	—	823	1,947,110	1,483,713	463,397
—	—	—	849,016	676,753	172,263
—	—	—	—	—	—
—	—	—	5,306,105	3,116,676	2,189,429
—	—	—	988,953	700,388	288,565
—	—	—	297,439	221,270	76,169
—	—	—	367,569	243,902	123,667
—	—	—	21,269	20,260	1,009
—	—	—	1,172,660	196,561	976,099
—	—	48,788	2,863,242	1,480,540	1,382,702
—	—	170,320	21,814,042	9,947,672	11,866,370
—	—	—	1,623,104	1,117,998	505,106
—	—	—	7,211,470	4,504,236	2,707,234
—	**—**	**—**	**64,757**	**48,063**	**16,694**
—	—	—	64,757	48,063	16,694
—	—	—	—	—	—

Source：Various District National Tax Administrations 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.The data of Taichung County and Tainan County have been combined with Taichung City and Tainan City, respectively.

表3-13. 遺產稅稅源(續1完)

(2)按課稅級距別分

民國 99年

金額單位:新台幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 Number of Cases Levied
總計 Grand Total		4,722
修法後(單一稅率*) After Revision (Single tax rate)	10%	3,036
修法前(合計) Before Revision (Total)		1,686
670,000(元)以下 670,000 or under (NT$)	2%	75
670,001~1,670,000	4%	88
1,670,001～3,340,000	7%	126
3,340,001～5,010,000	11%	77
5,010,001～6,680,000	15%	81
6,680,001～11,130,000	20%	169
11,130,001～16,700,000	26%	173
16,700,001～44,530,000	33%	430
44,530,001～111,320,000	41%	283
超過111,320,000 over 111,320,001	50%	184

附註：＊ 自98年1月23日起，遺產稅適用單一稅率10%。

Table 3-13. Sources of Estate Tax (Cont.1 End)

(2) by Tax Brackets

CY 2010

Unit : 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
324,415,223	155,848,179	31,264,084
115,790,695	44,928,756	4,127,371
208,624,528	110,919,423	27,136,713
1,346,976	26,197	358
1,782,541	92,622	1,683
2,312,863	284,254	7,154
2,042,972	300,129	10,451
2,010,541	424,920	24,181
5,001,780	1,410,943	98,106
6,328,748	2,198,977	158,502
24,131,920	11,038,861	1,572,283
32,624,144	18,710,822	3,241,510
131,042,043	76,431,699	22,022,487

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