

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%        | 超過60,000,000<br>Over 60,000,000 | 50%        |                                 |            |
|                               |            | 2,100,001~2,400,000           | 47%        |                                 |            |                                 |            |
| 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105年5月31日。

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

Unit : NT\$

| 70.6.19<br>June 19, 1981          |            |                                   |            | 84.1.13<br>Jan. 13, 1995          |            |                                 |            |
|-----------------------------------|------------|-----------------------------------|------------|-----------------------------------|------------|---------------------------------|------------|
| 遺產稅<br>Estate Tax                 |            | 贈與稅<br>Gift 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 |
| 300,000以下<br>300,000 or under     | 2%         | 300,000以下<br>300,000 or under     | 4%         | 600,000以下<br>600,000 or under     | 2%         | 600,000以下<br>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<br>~15,000,000         | 26%        | 7,200,001<br>~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<br>~40,000,000         | 33%        | 14,000,001<br>~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<br>~100,000,000        | 41%        | 29,000,001<br>~45,000,000       | 42%        |
| 90,000,001~160,000,000            | 52%        | 超過150,000,000<br>Over 150,000,000 | 60%        |                                   |            |                                 |            |
| 超過160,000,000<br>Over 160,000,000 | 60%        |                                   |            | 超過100,000,000<br>Over 100,000,000 | 50%        | 超過45,000,000<br>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, 2016.

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<br>Jan. 1, 2006            |            |                                 |            | 98.1.23<br>Jan. 23, 2009    |
|-----------------------------------|------------|---------------------------------|------------|-----------------------------|
| 遺產稅<br>Estate Tax                 |            | 贈與稅<br>Gift Tax                 |            | 遺產及贈與稅<br>Estate & Gift Tax |
| 課稅級距<br>Tax Brackets              | 稅率<br>Rate | 課稅級距<br>Tax Brackets            | 稅率<br>Rate | 稅率<br>Rate                  |
| 670,000以下<br>670,000 or under     | 2%         | 670,000以下<br>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<br>Over 111,320,000 | 50%        | 超過50,090,000<br>Over 50,090,000 | 50%        |                             |

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