

表3-15. 贈與稅稅源

(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
97年 2008	187,499	29,560	162,732
98年 2009	178,292	14,310	168,492
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
新北市 New Taipei City	28,660	3,558	25,790
臺北市 Taipei City	31,441	4,649	26,949
桃園市 Taoyuan City	17,191	1,669	15,843
臺中市 Taichung City	23,418	2,653	22,396
臺南市 Tainan City	17,179	1,186	17,152
高雄市 Kaohsiung City	21,828	1,700	20,182
宜蘭縣 Yilan County	4,230	407	3,915
新竹縣 Hsinchu County	5,361	430	4,994
苗栗縣 Miaoli County	5,586	428	5,331
彰化縣 Changhua County	11,500	838	11,109
南投縣 Nantou County	4,835	279	4,975
雲林縣 Yunlin County	6,566	354	6,313
嘉義縣 Chiayi County	4,667	194	4,708
屏東縣 Pingtung County	7,238	395	7,083
臺東縣 Taitung County	2,707	135	2,747
花蓮縣 Hualien County	3,671	237	3,544
澎湖縣 Penghu County	915	33	890
基隆市 Keelung City	2,219	131	2,112
新竹市 Hsinchu City	3,949	472	3,523
嘉義市 Chiayi City	2,191	180	2,081
金門縣 Kinmen County	1,317	87	1,256
連江縣 Lienchiang County	104	1	104

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 3-15. Sources of Gift Tax
(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
82,389,259	40,946,031	41,443,228
72,724,012	27,274,852	45,449,160
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
28,568,698	9,386,265	19,182,433
83,068,990	13,193,442	69,875,548
9,825,885	4,079,701	5,746,184
20,028,248	6,566,489	13,461,759
9,902,637	2,763,548	7,139,089
12,385,711	4,001,434	8,384,277
1,770,789	957,102	813,687
1,893,839	1,043,379	850,460
2,080,696	1,019,328	1,061,368
6,152,755	1,933,039	4,219,716
1,791,615	648,342	1,143,273
2,156,117	816,909	1,339,208
830,841	502,096	328,745
1,635,735	920,041	715,694
730,864	305,456	425,408
881,364	563,672	317,692
119,361	86,250	33,111
647,519	355,094	292,425
2,898,746	1,164,537	1,734,209
782,229	439,869	342,360
314,787	216,928	97,859
2,975	2,200	775

Source : National Taxation Bureaus of 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3-15. 贈與稅稅源(續1完)

(2)按課稅級距別分

104年

單位：件；新臺幣千元

課稅級距別 Tax Brackets	稅率 Rate	實徵件數 No. of Cases Levied
總計 Grand Total		19,528
修法後(單一稅率*) After Revision (Single tax rate)	10%	19,237
修法前(合計) Before Revision (Total)		291
670,000(元)以下 670,000 or under	4%	2
670,001~1,890,000	6%	21
1,890,001~3,120,000	9%	20
3,120,001~4,340,000	12%	24
4,340,001~5,570,000	16%	16
5,570,001~8,020,000	21%	34
8,020,001~15,580,000	27%	52
15,580,001~32,280,000	34%	45
32,280,001~50,090,000	42%	26
超過50,090,000 over 50,090,000	50%	51

附註：* 自98年1月23日起，贈與稅適用單一稅率10%。

Table 3-15. Sources of Gift Tax (Cont.1 End)
(2) by Tax Brackets
CY 2015

Unit : Case ; NT\$ 1,000

實徵案件贈與總額 Gross Gift Amount of Levied Cases	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
193,509,524	144,327,516	14,380,685
182,424,599	133,867,827	13,313,089
11,084,925	10,459,689	1,067,596
2,737	627	5
43,628	22,527	823
73,028	50,789	1,774
125,063	82,706	4,708
88,303	72,203	2,972
267,083	230,104	11,791
638,998	584,094	33,365
1,124,092	1,014,041	63,415
1,110,050	1,067,113	96,015
7,611,943	7,335,485	852,727

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