

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 |
| 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 |
| 108年 2019 | 191,676 | 16,517 | 184,303 |
| 109年 2020 | 198,723 | 17,840 | 189,250 |
| 新北市 New Taipei City | 27,424 | 2,697 | 25,155 |
| 臺北市 Taipei City | 28,391 | 3,946 | 24,907 |
| 桃園市 Taoyuan City | 17,883 | 1,645 | 16,551 |
| 臺中市 Taichung City | 22,504 | 2,542 | 22,307 |
| 臺南市 Tainan City | 19,214 | 1,230 | 19,317 |
| 高雄市 Kaohsiung City | 20,479 | 1,676 | 19,658 |
| 宜蘭縣 Yilan County | 3,817 | 292 | 3,651 |
| 新竹縣 Hsinchu County | 4,879 | 397 | 4,551 |
| 苗栗縣 Miaoli County | 4,475 | 329 | 4,321 |
| 彰化縣 Changhua County | 10,605 | 740 | 10,763 |
| 南投縣 Nantou County | 4,484 | 323 | 4,442 |
| 雲林縣 Yunlin County | 6,495 | 355 | 6,281 |
| 嘉義縣 Chiayi County | 4,782 | 192 | 4,746 |
| 屏東縣 Pingtung County | 7,534 | 432 | 7,444 |
| 臺東縣 Taitung County | 2,421 | 134 | 2,433 |
| 花蓮縣 Hualien County | 3,272 | 206 | 3,196 |
| 澎湖縣 Penghu County | 871 | 23 | 808 |
| 基隆市 Keelung City | 2,044 | 116 | 1,968 |
| 新竹市 Hsinchu City | 3,721 | 342 | 3,424 |
| 嘉義市 Chiayi City | 2,201 | 167 | 2,124 |
| 金門縣 Kinmen County | 1,099 | 53 | 1,078 |
| 連江縣 Lienchiang County | 128 | 3 | 125 |

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 |
| 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 |
| 126,366,107 | 40,890,504 | 85,475,603 |
| 150,291,625 | 42,750,962 | 107,540,663 |
| 20,478,116 | 6,571,407 | 13,906,709 |
| 46,399,641 | 9,747,703 | 36,651,938 |
| 11,693,772 | 3,955,748 | 7,738,024 |
| 26,896,142 | 6,103,298 | 20,792,844 |
| 8,346,965 | 2,878,317 | 5,468,648 |
| 12,436,061 | 3,904,464 | 8,531,597 |
| 1,507,249 | 705,432 | 801,817 |
| 2,763,851 | 989,261 | 1,774,590 |
| 1,480,815 | 754,546 | 726,269 |
| 4,778,619 | 1,706,443 | 3,072,176 |
| 1,928,227 | 744,125 | 1,184,102 |
| 2,832,252 | 812,588 | 2,019,664 |
| 861,650 | 434,246 | 427,404 |
| 2,089,676 | 992,818 | 1,096,858 |
| 436,909 | 303,686 | 133,223 |
| 919,078 | 495,046 | 424,032 |
| 114,537 | 53,596 | 60,941 |
| 698,653 | 271,879 | 426,774 |
| 2,661,528 | 802,036 | 1,859,492 |
| 765,235 | 388,796 | 376,439 |
| 195,516 | 128,644 | 66,872 |
| 7,133 | 6,883 | 250 |

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

109年

單位：件；新臺幣千元

| 適用期間 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 | 16,729 | 156,710,894 |
| 106年5月12日起(合計) | 16,215 | 147,935,908 |
| 25,000,000(元)以下 10% | 15,536 | 96,672,824 |
| 25,000,001~50,000,000 15% | 459 | 14,480,855 |
| 超過50,000,000 20% | 220 | 36,782,229 |
| 98年1月23日至106年5月11日 (單一稅率) 10% | 496 | 8,130,568 |
| 98年1月22日以前(合計) | 18 | 644,419 |
| 670,000(元)以下 4% | 1 | 1,300 |
| 670,001~1,890,000 6% | 3 | 6,468 |
| 1,890,001~3,120,000 9% | 3 | 11,969 |
| 3,120,001~4,340,000 12% | 1 | 4,603 |
| 4,340,001~5,570,000 16% | 2 | 11,754 |
| 5,570,001~8,020,000 21% | 1 | 8,000 |
| 8,020,001~15,580,000 27% | 1 | 11,828 |
| 15,580,001~32,280,000 34% | 1 | 50,910 |
| 32,280,001~50,090,000 42% | 1 | 41,490 |
| 超過50,090,000 50% | 4 | 496,097 |

Table 3-16. Sources of Gift Tax (2/2)
 (2) by Tax Brackets
 CY 2020

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 |
|---------------------------------------------|----------------------------------|---------------------------------------------------------------|
| 117,045,909 | 12,655,978 | Grand Total |
| 109,731,263 | 12,283,266 | Since May,12,2017(Total) |
| 61,306,117 | 6,547,232 | 25,000,000 or under (NT\$) 10% |
| 13,196,803 | 1,506,428 | 25,000,001 ~ 50,000,000 15% |
| 35,228,343 | 4,229,606 | over 50,000,000 20% |
| 6,709,590 | 362,220 | Between Jan.,23,2009 and May,11,2017 (Single tax rate) 10% |
| 605,055 | 10,492 | Prior to Jan.,23,2009 (Total) |
| 190 | 10 | 670,000 or under 4% |
| 2,982 | 71 | 670,001 ~ 1,890,000 6% |
| 8,639 | 279 | 1,890,001 ~ 3,120,000 9% |
| 3,494 | 1 | 3,120,001 ~ 4,340,000 12% |
| 9,534 | 552 | 4,340,001 ~ 5,570,000 16% |
| 6,890 | 3 | 5,570,001 ~ 8,020,000 21% |
| 10,718 | 8 | 8,020,001 ~ 15,580,000 27% |
| 30,572 | 4,122 | 15,580,001 ~ 32,280,000 34% |
| 40,380 | - | 32,280,001 ~ 50,090,000 42% |
| 491,657 | 5,446 | over 50,090,000 50% |