

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
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
110年 2021	202,903	19,890	191,662
111年 2022	213,760	20,023	203,655
112年 2023	218,387	20,714	207,619
113年 2024	230,028	22,463	219,025
114年 2025	222,189	23,739	210,030
新北市 New Taipei City	33,346	3,854	30,095
臺北市 Taipei City	34,808	5,746	29,672
桃園市 Taoyuan City	21,319	2,028	19,741
臺中市 Taichung City	25,244	3,245	25,966
臺南市 Tainan City	18,915	1,707	18,108
高雄市 Kaohsiung City	22,781	2,299	21,578
宜蘭縣 Yilan County	4,263	370	3,975
新竹縣 Hsinchu County	5,940	492	5,627
苗栗縣 Miaoli County	4,791	406	4,545
彰化縣 Changhua County	10,140	930	10,824
南投縣 Nantou County	4,828	329	4,769
雲林縣 Yunlin County	6,891	472	6,701
嘉義縣 Chiayi County	4,852	290	4,826
屏東縣 Pingtung County	6,984	433	7,173
臺東縣 Taitung County	2,253	104	2,214
花蓮縣 Hualien County	3,220	151	3,136
澎湖縣 Penghu County	831	28	834
基隆市 Keelung City	2,391	133	2,309
新竹市 Hsinchu City	4,311	451	3,944
嘉義市 Chiayi City	2,530	187	2,497
金門縣 Kinmen County	1,419	78	1,367
連江縣 Lienchiang County	132	6	129

資料來源：財政部所屬各區國稅局。

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
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
199,155,041	47,783,736	151,371,305
263,538,016	52,297,836	211,240,180
226,249,555	54,159,229	172,090,326
309,017,024	58,967,130	250,049,895
279,193,162	61,985,592	217,207,569
55,524,799	10,218,421	45,306,378
97,150,118	15,213,847	81,936,271
17,124,510	5,273,337	11,851,172
35,757,176	8,474,537	27,282,640
13,120,537	4,381,947	8,738,590
23,551,124	5,904,567	17,646,557
2,276,763	967,454	1,309,309
4,259,969	1,280,640	2,979,328
2,439,830	1,045,651	1,394,179
6,869,802	2,371,409	4,498,393
3,868,820	828,565	3,040,254
3,939,709	1,214,586	2,725,123
1,531,729	745,495	786,234
2,299,617	1,091,586	1,208,031
423,618	256,701	166,917
698,742	387,376	311,366
153,623	69,874	83,749
1,015,086	334,972	680,114
5,470,391	1,214,231	4,256,160
1,379,621	477,790	901,831
309,337	213,245	96,093
28,241	19,361	8,880

Source : National Taxation Bureaus of the Ministry of Finance.

表3-16. 贈與稅稅源 (2/2)

(2)按課稅級距別分

114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	23,048	259,297,883
114年1月1日起(合計)	23,014	258,401,828
28,110,000(元)以下 10%	21,890	169,190,001
28,110,001~56,210,000 15%	789	29,740,088
超過56,210,000 20%	335	59,471,739
98年1月23日至106年5月11日 (單一稅率) 10%	25	549,851
98年1月22日以前(合計)	9	346,204
670,000(元)以下 4%	1	1,641
670,001~1,890,000 6%	-	-
1,890,001~3,120,000 9%	1	4,154
3,120,001~4,340,000 12%	1	4,604
4,340,001~5,570,000 16%	-	-
5,570,001~8,020,000 21%	1	8,000
8,020,001~15,580,000 27%	1	15,707
15,580,001~32,280,000 34%	2	67,714
32,280,001~50,090,000 42%	-	-
超過50,090,000 50%	2	244,384

說明：106年5月12日起，贈與淨額未達2,500萬元、逾2,500萬元及逾5,000萬元之案件，分別適用10%、15%及20%累進稅率，114年起因應物價指數上漲，調整課稅級距；非當年度之核定案件逕按其適用稅率歸類。

Table 3-16. Sources of Gift Tax (2/2)
(2) by Tax Brackets
CY 2025

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
202,852,553	26,725,461	Grand Total
202,040,717	26,714,663	Since January 1, 2025(Total)
115,757,002	13,107,400	28,110,000 or under (NT\$) 10%
27,811,580	3,454,618	28,110,001 ~ 56,210,000 15%
58,472,135	10,152,645	over 56,210,000 20%
494,851	6,293	Between Jan. 23, 2009 and May 11, 2017 (Single tax rate) 10%
316,986	4,505	Prior to Jan. 23, 2009 (Total)
531	-	670,000 or under 4%
-	-	670,001 ~ 1,890,000 6%
3,044	60	1,890,001 ~ 3,120,000 9%
3,494	31	3,120,001 ~ 4,340,000 12%
-	-	4,340,001 ~ 5,570,000 16%
6,890	92	5,570,001 ~ 8,020,000 21%
14,597	199	8,020,001 ~ 15,580,000 27%
46,266	259	15,580,001 ~ 32,280,000 34%
-	-	32,280,001 ~ 50,090,000 42%
242,164	3,864	over 50,090,000 50%

Explanation : Starting May 12, 2017, gift tax rates were set at 10%, 15%, and 20% for net gift under NT\$25 million, over NT\$25 million, and over NT\$50 million, respectively. Due to inflation, these tax brackets were adjusted starting in 2025. The new tax brackets include the cases originating from prior years.