



**TAIWAN INHERITANCE TAX CALCULATION**  
As of January 23, 2009

Item 項目	Amount 額度 (NTD)	USD Equivalent (July 2011)
<b>Exemption 免稅額</b>	NT\$12,000,000	US\$413,793
<b>Not Included in Calculation of Total Inheritance Amount (up to the stated amount) 不計入遺產總額</b>	Deceased's Items Necessary for Daily Living 被繼承人日常生活必須支器具及用具	NT\$800,000 US\$27,586
	Deceased's Tools Used in His/Her Profession 被繼承人職業上之工具	NT\$450,000 US\$15,517
<b>Deductions 扣除額</b>	Spouse 配偶	NT\$4,450,000 US\$155,172
	For Each Direct Lineal Descendant 直系血親卑親屬	NT\$450,000 US\$15,517
	For Each Parent 父母	NT\$1,110,000 US\$38,276
	Special Deduction for Disability 殘障特別扣除額	NT\$5,570,000 US\$192,068
	For Each Brother or Sister or Grandparent Who Were Dependents of the Deceased 受被繼承人扶養之兄弟姐妹、祖父母	NT\$450,000 US\$15,517
	Funeral Expenses 喪葬費	NT\$1,110,000 US\$38,276
<b>Inheritance Tax Rate 遺產稅率</b>	10%	

Method of Calculation 稅額計算方式

Total Inheritance Amount – Exemption – Each Applicable Deduction = Net Amount to be Taxed

Net Amount to be Taxed x 10% - Taxes Already Withheld (if any) = Inheritance Tax to be Paid

遺產總額 – 免稅額 – 各項扣除額合計數 = 課稅遺產淨額

課稅遺產額 x 10% – 扣抵稅額 = 遺產稅應納稅額

**帕米爾顧問股份有限公司**  
PAMIR CONSULTING COMPANY LTD.

台北市104南京東路二段116號14樓 14F, 116 Nanking E. Rd., Sec.2, Taipei 104, Taiwan  
Tel: +886 2 2531 5816 Fax: +886 2 2531 5814 www.pamirlaw.com  
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