

表A-14. 各月遺產稅實徵淨額

單位：新台幣千元

| 會計年度<br>FY             | 總計<br>Grand Total |          | 7<br>July    |          | 8<br>Aug.    |          | 9<br>Sept.   |          | 10<br>Oct.   |          | 11<br>Nov.   |          |
|------------------------|-------------------|----------|--------------|----------|--------------|----------|--------------|----------|--------------|----------|--------------|----------|
|                        | 金額<br>Amount      | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% |
| 73年度<br>(72.7 ~ 73.6)  | 2,455,213         | 100.0    | —            | —        | —            | —        | —            | —        | —            | —        | —            | —        |
| 74年度<br>(73.7 ~ 74.6)  | 2,473,550         | 100.0    | —            | —        | —            | —        | —            | —        | —            | —        | —            | —        |
| 75年度<br>(74.7 ~ 75.6)  | 2,570,271         | 100.0    | 111,858      | 4.4      | 130,466      | 5.1      | 132,358      | 5.1      | 167,462      | 6.5      | 210,184      | 8.2      |
| 76年度<br>(75.7 ~ 76.6)  | 3,775,300         | 100.0    | 128,304      | 3.4      | 314,372      | 8.3      | 271,496      | 7.2      | 209,024      | 5.5      | 163,105      | 4.3      |
| 77年度<br>(76.7 ~ 77.6)  | 3,958,910         | 100.0    | 310,917      | 7.9      | 305,063      | 7.7      | 285,825      | 7.2      | 265,211      | 6.7      | 246,433      | 6.2      |
| 78年度<br>(77.7 ~ 78.6)  | 3,910,316         | 100.0    | 258,084      | 6.6      | 422,929      | 10.8     | 301,359      | 7.7      | 211,098      | 5.4      | 350,286      | 9.0      |
| 79年度<br>(78.7 ~ 79.6)  | 5,156,314         | 100.0    | 496,539      | 9.6      | 409,097      | 7.9      | 366,109      | 7.1      | 502,101      | 9.7      | 624,097      | 12.1     |
| 80年度<br>(79.7 ~ 80.6)  | 5,009,750         | 100.0    | 265,955      | 5.3      | 285,659      | 5.7      | 195,833      | 3.9      | 339,553      | 6.8      | 281,958      | 5.6      |
| 81年度<br>(80.7 ~ 81.6)  | 7,512,586         | 100.0    | 501,202      | 6.7      | 449,602      | 6.0      | 464,486      | 6.2      | 551,745      | 7.3      | 526,689      | 7.0      |
| 82年度<br>(81.7 ~ 82.6)  | 8,934,910         | 100.0    | 742,948      | 8.3      | 882,061      | 9.9      | 559,670      | 6.3      | 665,630      | 7.4      | 741,426      | 8.3      |
| 83年度<br>(82.7 ~ 83.6)  | 13,438,795        | 100.0    | 988,517      | 7.4      | 736,227      | 5.5      | 1,237,500    | 9.2      | 945,266      | 7.0      | 1,083,319    | 8.1      |
| 84年度<br>(83.7 ~ 84.6)  | 16,229,622        | 100.0    | 1,366,564    | 8.4      | 1,164,273    | 7.2      | 1,358,324    | 8.4      | 1,288,368    | 7.9      | 1,561,347    | 9.6      |
| 85年度<br>(84.7 ~ 85.6)  | 18,305,992        | 100.0    | 1,387,001    | 7.6      | 2,722,107    | 14.9     | 1,313,790    | 7.2      | 1,334,466    | 7.3      | 1,671,155    | 9.1      |
| 86年度<br>(85.7 ~ 86.6)  | 18,297,534        | 100.0    | 1,587,889    | 8.7      | 1,702,252    | 9.3      | 1,013,975    | 5.5      | 1,267,606    | 6.9      | 1,711,177    | 9.4      |
| 87年度<br>(86.7 ~ 87.6)  | 17,214,507        | 100.0    | 1,892,972    | 11.0     | 2,086,549    | 12.1     | 1,005,468    | 5.8      | 1,626,171    | 9.4      | 1,386,688    | 8.1      |
| 88年度<br>(87.7 ~ 88.6)  | 16,754,121        | 100.0    | 1,272,345    | 7.6      | 1,075,678    | 6.4      | 1,040,888    | 6.2      | 989,008      | 5.9      | 1,255,946    | 7.5      |
| 89年度<br>(88.7 ~ 89.12) | 32,378,613        | 100.0    | 1,414,995    | 4.4      | 1,136,607    | 3.5      | 1,365,592    | 4.2      | 2,014,034    | 6.2      | 1,614,248    | 5.0      |
| 90年<br>(90.1 ~ 90.12)  | 19,462,211        | 100.0    | 1,534,841    | 4.7      | 1,738,950    | 5.4      | 2,527,635    | 7.8      | 2,652,103    | 8.2      | 2,673,823    | 8.3      |
| 91年<br>(91.1 ~ 91.12)  | 19,417,250        | 100.0    | 1,983,205    | 10.2     | 1,505,909    | 7.7      | 1,116,309    | 5.7      | 1,479,603    | 7.6      | 2,396,844    | 12.3     |
| 92年<br>(92.1 ~ 92.12)  | 24,671,271        | 100.0    | 1,827,946    | 9.4      | 1,549,372    | 8.0      | 1,802,527    | 9.3      | 1,761,333    | 9.1      | 1,303,676    | 6.7      |
| 93年<br>(93.1 ~ 93.12)  | 23,162,455        | 100.0    | 2,600,856    | 10.5     | 2,484,461    | 10.1     | 1,476,546    | 6.0      | 1,970,422    | 8.0      | 1,190,135    | 4.8      |
| 94年<br>(94.1 ~ 94.12)  | 24,109,673        | 100.0    | 1,578,463    | 6.8      | 1,883,863    | 8.1      | 2,202,890    | 9.5      | 1,314,026    | 5.7      | 2,021,653    | 8.7      |
| 95年<br>(95.1 ~ 95.12)  | 23,516,468        | 100.0    | 1,314,887    | 5.5      | 1,628,629    | 6.8      | 1,344,607    | 5.6      | 1,441,578    | 6.0      | 2,981,153    | 12.4     |
| 96年<br>(96.1 ~ 96.12)  | 21,779,848        | 100.0    | 2,022,844    | 8.6      | 2,202,077    | 9.4      | 1,953,633    | 8.3      | 1,683,166    | 7.2      | 1,330,753    | 5.7      |
| 97年<br>(97.1 ~ 97.12)  | 23,871,158        | 100.0    | 1,144,960    | 5.3      | 1,562,030    | 7.2      | 2,064,739    | 9.5      | 2,287,690    | 10.5     | 2,372,299    | 10.9     |
|                        |                   |          | 2,155,489    | 9.0      | 1,222,116    | 5.1      | 1,933,758    | 8.1      | 2,128,098    | 8.9      | 976,760      | 4.1      |

資料來源：財政部所屬各區國稅局。

Table A-14. Net Revenues of Estate Tax

Unit : NT\$ 1,000

| 12<br>Dec.    |          | 1<br>Jan.     |          | 2<br>Feb.     |          | 3<br>Mar.     |          | 4<br>Apr.     |          | 5<br>May      |          | 6<br>June     |          |
|---------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|---------------|----------|
| 金 額<br>Amount | 結構<br>比% | 金 額<br>Amount | 結構<br>比% | 金 額<br>Amount | 結構<br>比% | 金 額<br>Amount | 結構<br>比% | 金 額<br>Amount | 結構<br>比% | 金 額<br>Amount | 結構<br>比% | 金 額<br>Amount | 結構<br>比% |
| —             | —        | —             | —        | —             | —        | —             | —        | —             | —        | —             | —        | —             | —        |
| —             | —        | —             | —        | —             | —        | —             | —        | —             | —        | —             | —        | —             | —        |
| 222,473       | 8.7      | 189,496       | 7.4      | 146,962       | 5.7      | 176,414       | 6.9      | 239,481       | 9.3      | 284,834       | 11.1     | 558,283       | 21.7     |
| 164,869       | 4.4      | 162,659       | 4.3      | 200,320       | 5.3      | 198,743       | 5.3      | 589,718       | 15.6     | 756,485       | 20.0     | 616,205       | 16.3     |
| 466,084       | 11.8     | 207,574       | 5.2      | 193,733       | 4.9      | 299,339       | 7.6      | 324,754       | 8.2      | 390,348       | 9.9      | 663,629       | 16.8     |
| 346,789       | 8.9      | 325,344       | 8.3      | 253,126       | 6.5      | 408,524       | 10.4     | 301,159       | 7.7      | 306,245       | 7.8      | 425,373       | 10.9     |
| 404,387       | 7.8      | 444,693       | 8.6      | 410,214       | 8.0      | 313,782       | 6.1      | 322,005       | 6.2      | 435,513       | 8.4      | 427,777       | 8.3      |
| 248,796       | 5.0      | 296,835       | 5.9      | 181,259       | 3.6      | 254,992       | 5.1      | 581,923       | 11.6     | 494,655       | 9.9      | 1,582,332     | 31.6     |
| 497,255       | 6.6      | 523,197       | 7.0      | 442,979       | 5.9      | 699,083       | 9.3      | 725,548       | 9.7      | 833,252       | 11.1     | 1,297,548     | 17.3     |
| 521,430       | 5.8      | 449,659       | 5.0      | 804,198       | 9.0      | 729,624       | 8.2      | 580,998       | 6.5      | 987,781       | 11.1     | 1,269,485     | 14.2     |
| 882,407       | 6.6      | 900,920       | 6.7      | 1,069,817     | 8.0      | 1,445,404     | 10.8     | 1,165,866     | 8.7      | 1,687,765     | 12.6     | 1,295,787     | 9.6      |
| 1,458,296     | 9.0      | 1,245,371     | 7.7      | 1,283,003     | 7.9      | 1,245,038     | 7.7      | 1,154,288     | 7.1      | 1,614,354     | 9.9      | 1,490,396     | 9.2      |
| 1,529,553     | 8.4      | 1,332,830     | 7.3      | 1,195,525     | 6.5      | 1,354,159     | 7.4      | 1,188,376     | 6.5      | 1,889,608     | 10.3     | 1,387,422     | 7.6      |
| 1,456,722     | 8.0      | 2,103,895     | 11.5     | 1,219,787     | 6.7      | 1,607,232     | 8.8      | 1,719,500     | 9.4      | 1,688,069     | 9.2      | 1,219,430     | 6.7      |
| 1,227,038     | 7.1      | 888,006       | 5.2      | 1,471,446     | 8.5      | 1,788,075     | 10.4     | 959,384       | 5.6      | 1,398,781     | 8.1      | 1,483,929     | 8.6      |
| 2,793,511     | 16.7     | 1,207,224     | 7.2      | 1,267,664     | 7.6      | 1,311,728     | 7.8      | 1,508,728     | 9.0      | 1,129,217     | 6.7      | 1,902,184     | 11.4     |
| 2,859,272     | 8.8      | 1,506,546     | 4.7      | 1,320,802     | 4.1      | 1,483,625     | 4.6      | 1,855,532     | 5.7      | 1,753,780     | 5.4      | 1,698,394     | 5.2      |
| 1,227,834     | 3.8      | 1,267,300     | 6.5      | 1,757,571     | 9.0      | 1,471,831     | 7.6      | 1,376,614     | 7.1      | 2,529,737     | 13.0     | 1,314,917     | 6.8      |
| 1,262,371     | 6.5      | 1,399,033     | 7.2      | 1,233,183     | 6.4      | 1,722,210     | 8.9      | 1,674,420     | 8.6      | 1,401,408     | 7.2      | 1,749,953     | 9.0      |
| 1,992,189     | 10.3     | 1,464,755     | 5.9      | 1,636,523     | 6.6      | 2,002,415     | 8.1      | 1,539,678     | 6.2      | 2,306,434     | 9.3      | 2,037,052     | 8.3      |
| 3,961,994     | 16.1     |               |          |               |          |               |          |               |          |               |          |               |          |
| 2,984,889     | 12.9     | 1,273,330     | 5.5      | 2,022,848     | 8.7      | 2,066,778     | 8.9      | 2,473,858     | 10.7     | 1,931,269     | 8.3      | 1,408,588     | 6.1      |
| 2,608,881     | 10.8     | 1,578,391     | 6.5      | 1,363,212     | 5.7      | 2,470,338     | 10.2     | 2,365,284     | 9.8      | 3,288,181     | 13.6     | 1,724,532     | 7.2      |
| 2,960,189     | 12.6     | 1,177,142     | 5.0      | 1,716,609     | 7.3      | 2,050,906     | 8.7      | 2,779,850     | 11.8     | 1,378,044     | 5.9      | 2,261,255     | 9.6      |
| 2,185,899     | 10.0     | 2,101,971     | 9.7      | 1,174,751     | 5.4      | 1,478,803     | 6.8      | 1,685,541     | 7.7      | 2,087,420     | 9.6      | 1,633,745     | 7.5      |
| 1,509,631     | 6.3      | 1,221,930     | 5.1      | 1,019,834     | 4.3      | 2,277,074     | 9.5      | 1,903,422     | 8.0      | 5,535,657     | 23.2     | 1,987,389     | 8.3      |

Source : Various District National Tax Administrations of Ministry of Finance.