

表B-7. 贈與稅實徵淨額—按地區別分

單位：新台幣千元

| 地 區 別<br>Region |                         | 90年<br>CY 2001   |              | 91年<br>CY 2002   |              | 92年<br>CY 2003   |              |
|-----------------|-------------------------|------------------|--------------|------------------|--------------|------------------|--------------|
|                 |                         | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    | 金 額<br>Amount    | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b>      | <b>3,248,205</b> | <b>100.0</b> | <b>4,119,914</b> | <b>100.0</b> | <b>5,434,956</b> | <b>100.0</b> |
| <b>台北市</b>      | <b>Taipei City</b>      | <b>739,556</b>   | <b>22.8</b>  | <b>899,552</b>   | <b>21.8</b>  | <b>1,605,558</b> | <b>29.5</b>  |
| <b>高雄市</b>      | <b>Kaohsiung City</b>   | <b>301,184</b>   | <b>9.3</b>   | <b>518,102</b>   | <b>12.6</b>  | <b>455,134</b>   | <b>8.4</b>   |
| <b>台灣省</b>      | <b>Taiwan Province</b>  | <b>2,207,172</b> | <b>68.0</b>  | <b>2,701,419</b> | <b>65.6</b>  | <b>3,373,299</b> | <b>62.1</b>  |
| 台北縣             | Taipei County           | 583,517          | 18.0         | 683,429          | 16.6         | 883,529          | 16.3         |
| 宜蘭縣             | Yilan County            | 26,875           | 0.8          | 43,992           | 1.1          | 42,340           | 0.8          |
| 桃園縣             | Taoyuan County          | 227,806          | 7.0          | 280,484          | 6.8          | 343,222          | 6.3          |
| 新竹縣             | Hsinchu County          | 41,807           | 1.3          | 151,631          | 3.7          | 80,796           | 1.5          |
| 苗栗縣             | Miaoli County           | 54,542           | 1.7          | 75,405           | 1.8          | 70,376           | 1.3          |
| 台中縣             | Taichung County         | 190,220          | 5.9          | 247,411          | 6.0          | 274,022          | 5.0          |
| 彰化縣             | Changhua County         | 127,106          | 3.9          | 143,262          | 3.5          | 131,341          | 2.4          |
| 南投縣             | Nantou County           | 23,721           | 0.7          | 45,250           | 1.1          | 44,623           | 0.8          |
| 雲林縣             | Yunlin County           | 65,001           | 2.0          | 50,515           | 1.2          | 73,935           | 1.4          |
| 嘉義縣             | Chiayi County           | 18,978           | 0.6          | 54,729           | 1.3          | 51,258           | 0.9          |
| 台南縣             | Tainan County           | 69,286           | 2.1          | 102,480          | 2.5          | 128,202          | 2.4          |
| 高雄縣             | Kaohsiung County        | 104,259          | 3.2          | 84,533           | 2.1          | 97,090           | 1.8          |
| 屏東縣             | Pingtung County         | 63,063           | 1.9          | 75,235           | 1.8          | 93,356           | 1.7          |
| 台東縣             | Taitung County          | 11,342           | 0.3          | 10,901           | 0.3          | 7,770            | 0.1          |
| 花蓮縣             | Hualien County          | 12,297           | 0.4          | 121,167          | 2.9          | 383,552          | 7.1          |
| 澎湖縣             | Penghu County           | 2,316            | 0.1          | 1,430            | 0.0          | 3,553            | 0.1          |
| 基隆市             | Keelung City            | 12,576           | 0.4          | 19,716           | 0.5          | 18,920           | 0.3          |
| 新竹市             | Hsinchu City            | 38,642           | 1.2          | 52,637           | 1.3          | 59,361           | 1.1          |
| 台中市             | Taichung City           | 323,357          | 10.0         | 272,588          | 6.6          | 331,806          | 6.1          |
| 嘉義市             | Chiayi City             | 35,827           | 1.1          | 49,261           | 1.2          | 80,844           | 1.5          |
| 台南市             | Tainan City             | 174,634          | 5.4          | 135,363          | 3.3          | 173,403          | 3.2          |
| <b>福建省</b>      | <b>Fuchien Province</b> | <b>293</b>       | <b>0.0</b>   | <b>841</b>       | <b>0.0</b>   | <b>965</b>       | <b>0.0</b>   |
| 金門縣             | Kinmen County           | 270              | 0.0          | 798              | 0.0          | 679              | 0.0          |
| 連江縣             | Lienchiang County       | 23               | 0.0          | 43               | 0.0          | 286              | 0.0          |

資料來源：財政部所屬各區國稅局。

Table B-7. Net Revenues of Gift Tax - by Region

Unit : NT\$ 1,000

| 93年<br>CY 2004 |          | 94年<br>CY 2005 |          | 95年<br>CY 2006 |          | 96年<br>CY 2007 |          | 97年<br>CY 2008 |          |
|----------------|----------|----------------|----------|----------------|----------|----------------|----------|----------------|----------|
| 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% |
| 5,885,253      | 100.0    | 6,341,231      | 100.0    | 5,177,270      | 100.0    | 6,701,281      | 100.0    | 5,106,538      | 100.0    |
| 1,617,813      | 27.5     | 2,125,535      | 33.5     | 1,953,354      | 37.7     | 2,909,645      | 43.4     | 1,607,936      | 31.5     |
| 568,993        | 9.7      | 750,393        | 11.8     | 388,422        | 7.5      | 334,402        | 5.0      | 354,466        | 6.9      |
| 3,696,622      | 62.8     | 3,463,823      | 54.6     | 2,834,785      | 54.8     | 3,454,597      | 51.6     | 3,143,172      | 61.6     |
| 977,576        | 16.6     | 907,112        | 14.3     | 777,665        | 15.0     | 963,938        | 14.4     | 947,725        | 18.6     |
| 60,158         | 1.0      | 85,617         | 1.4      | 61,250         | 1.2      | 75,362         | 1.1      | 65,177         | 1.3      |
| 461,208        | 7.8      | 459,433        | 7.2      | 379,235        | 7.3      | 355,079        | 5.3      | 307,349        | 6.0      |
| 191,068        | 3.2      | 154,779        | 2.4      | 95,832         | 1.9      | 103,020        | 1.5      | 51,947         | 1.0      |
| 95,476         | 1.6      | 77,514         | 1.2      | 49,206         | 1.0      | 61,072         | 0.9      | 46,344         | 0.9      |
| 235,180        | 4.0      | 274,062        | 4.3      | 220,937        | 4.3      | 227,999        | 3.4      | 263,258        | 5.2      |
| 263,127        | 4.5      | 208,904        | 3.3      | 148,788        | 2.9      | 135,200        | 2.0      | 161,618        | 3.2      |
| 73,478         | 1.2      | 47,984         | 0.8      | 30,485         | 0.6      | 48,956         | 0.7      | 36,808         | 0.7      |
| 75,227         | 1.3      | 70,579         | 1.1      | 61,218         | 1.2      | 108,358        | 1.6      | 45,115         | 0.9      |
| 10,427         | 0.2      | 27,471         | 0.4      | 21,689         | 0.4      | 19,816         | 0.3      | 18,911         | 0.4      |
| 211,621        | 3.6      | 127,265        | 2.0      | 168,980        | 3.3      | 258,019        | 3.9      | 107,113        | 2.1      |
| 214,110        | 3.6      | 161,241        | 2.5      | 141,897        | 2.7      | 190,276        | 2.8      | 167,370        | 3.3      |
| 41,378         | 0.7      | 99,269         | 1.6      | 37,339         | 0.7      | 38,477         | 0.6      | 80,349         | 1.6      |
| 14,019         | 0.2      | 9,572          | 0.2      | 11,566         | 0.2      | 9,409          | 0.1      | 9,366          | 0.2      |
| 21,244         | 0.4      | 19,133         | 0.3      | 18,455         | 0.4      | 18,165         | 0.3      | 30,999         | 0.6      |
| 4,661          | 0.1      | 4,083          | 0.1      | 1,263          | 0.0      | 1,316          | 0.0      | 2,490          | 0.0      |
| 16,261         | 0.3      | 15,143         | 0.2      | 15,052         | 0.3      | 13,604         | 0.2      | 28,011         | 0.5      |
| 106,516        | 1.8      | 73,284         | 1.2      | 85,912         | 1.7      | 73,587         | 1.1      | 74,783         | 1.5      |
| 323,592        | 5.5      | 387,885        | 6.1      | 300,198        | 5.8      | 512,740        | 7.7      | 405,993        | 8.0      |
| 89,506         | 1.5      | 91,343         | 1.4      | 50,405         | 1.0      | 36,941         | 0.6      | 65,308         | 1.3      |
| 210,789        | 3.6      | 162,150        | 2.6      | 157,413        | 3.0      | 203,263        | 3.0      | 227,138        | 4.4      |
| 1,825          | 0.0      | 1,480          | 0.0      | 709            | 0.0      | 2,637          | 0.0      | 964            | 0.0      |
| 1,726          | 0.0      | 1,377          | 0.0      | 626            | 0.0      | 2,478          | 0.0      | 940            | 0.0      |
| 99             | 0.0      | 103            | 0.0      | 83             | 0.0      | 159            | 0.0      | 24             | 0.0      |

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