

表A-13. 各月遺產及贈與稅實徵淨額

單位：新台幣千元

會計年度 FY	總計 Grand Total		7 July		8 Aug.		9 Sept.		10 Oct.		11 Nov.	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
74年度 (73.7 ~ 74.6)	2,830,734	100.0	183,172	6.5	124,198	4.4	402,114	14.2	272,410	9.6	201,923	7.1
75年度 (74.7 ~ 75.6)	2,962,023	100.0	154,567	5.2	158,287	5.3	161,420	5.4	192,090	6.5	236,249	8.0
76年度 (75.7 ~ 76.6)	4,220,596	100.0	165,555	3.9	353,264	8.4	305,332	7.2	238,849	5.7	189,336	4.5
77年度 (76.7 ~ 77.6)	4,771,916	100.0	396,962	8.3	396,993	8.3	336,262	7.0	301,286	6.3	283,827	5.9
78年度 (77.7 ~ 78.6)	4,873,111	100.0	328,685	6.7	512,677	10.5	375,623	7.7	274,732	5.6	416,675	8.6
79年度 (78.7 ~ 79.6)	6,490,141	100.0	619,418	9.5	613,167	9.4	503,544	7.8	594,224	9.2	735,091	11.3
80年度 (79.7 ~ 80.6)	6,495,694	100.0	414,790	6.4	449,806	6.9	318,812	4.9	444,833	6.8	383,885	5.9
81年度 (80.7 ~ 81.6)	12,874,176	100.0	774,183	6.0	879,905	6.8	714,847	5.6	843,290	6.6	937,331	7.3
82年度 (81.7 ~ 82.6)	13,177,623	100.0	1,453,226	11.0	1,300,132	9.9	921,552	7.0	1,046,912	7.9	984,810	7.5
83年度 (82.7 ~ 83.6)	19,292,293	100.0	1,424,080	7.4	1,232,917	6.4	1,669,987	8.7	1,375,084	7.1	1,554,706	8.1
84年度 (83.7 ~ 84.6)	21,457,740	100.0	1,828,788	8.5	1,671,206	7.8	1,836,803	8.6	1,815,223	8.5	2,035,608	9.5
85年度 (84.7 ~ 85.6)	24,453,008	100.0	1,795,026	7.3	3,163,420	12.9	1,930,862	7.9	1,790,439	7.3	2,357,103	9.6
86年度 (85.7 ~ 86.6)	24,326,360	100.0	2,130,375	8.8	2,214,512	9.1	1,499,544	6.2	1,855,434	7.6	2,117,274	8.7
87年度 (86.7 ~ 87.6)	25,519,415	100.0	2,321,680	9.1	2,669,732	10.5	1,501,312	5.9	2,093,792	8.2	1,741,807	6.8
88年度 (87.7 ~ 88.6)	21,568,379	100.0	1,686,915	7.8	1,473,854	6.8	1,477,790	6.9	1,638,210	7.6	1,554,369	7.2
89年度 (88.7 ~ 89.12)	39,135,081	100.0	1,781,444	4.6	1,431,410	3.7	1,901,912	4.9	2,360,259	6.0	1,965,791	5.0
90年 (90.1 ~ 90.12)	22,710,416	100.0	1,927,172	4.9	2,012,944	5.1	2,959,066	7.6	2,996,286	7.7	2,982,716	7.6
91年 (91.1 ~ 91.12)	23,537,164	100.0	2,218,609	9.8	1,707,007	7.5	1,267,791	5.6	1,717,085	7.6	2,578,521	11.4
92年 (92.1 ~ 92.12)	30,106,227	100.0	2,155,481	9.2	2,039,885	8.7	2,058,502	8.7	2,040,723	8.7	1,682,535	7.1
93年 (93.1 ~ 93.12)	29,047,708	100.0	2,998,486	10.0	3,109,626	10.3	1,942,537	6.5	2,306,794	7.7	1,967,896	6.5
94年 (94.1 ~ 94.12)	29,047,708	100.0	2,284,662	7.9	2,295,852	7.9	2,483,265	8.5	1,894,844	6.5	2,374,325	8.2
95年 (95.1 ~ 95.12)	30,450,904	100.0	2,430,222	8.0	2,066,378	6.8	1,624,235	5.3	1,877,566	6.2	3,239,949	10.6
96年 (96.1 ~ 96.12)	28,693,738	100.0	2,344,380	8.2	2,741,950	9.6	2,194,162	7.6	2,042,760	7.1	1,682,879	5.9
97年 (97.1 ~ 97.12)	28,481,129	100.0	1,713,336	6.0	1,978,817	6.9	2,384,184	8.4	2,621,861	9.2	2,784,034	9.8
98年 (98.1 ~ 98.12)	28,977,696	100.0	2,911,308	10.0	1,584,869	5.5	2,187,064	7.5	2,444,144	8.4	1,257,631	4.3
	22,327,164	100.0	1,577,220	7.1	2,172,273	9.7	1,894,498	8.5	2,173,082	9.7	1,707,511	7.6

資料來源：財政部所屬各區國稅局。

說明：遺產及贈與稅實物抵繳金額98年計6,697,556千元。

Table A-13. Net Revenues of Estate and Gift Tax

Unit : NT\$ 1,000

12 Dec.		1 Jan.		2 Feb.		3 Mar.		4 Apr.		5 May		6 June	
金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
200,360	7.1	259,349	9.2	124,655	4.4	462,572	16.3	180,203	6.4	171,476	6.1	248,302	8.8
251,911	8.5	217,661	7.3	184,450	6.2	222,197	7.5	273,493	9.2	314,912	10.6	594,786	20.1
192,814	4.6	182,721	4.3	238,244	5.6	241,591	5.7	626,766	14.9	808,485	19.2	677,639	16.1
707,009	14.8	254,195	5.3	230,189	4.8	348,092	7.3	367,039	7.7	435,990	9.1	714,072	15.0
410,179	8.4	415,273	8.5	304,801	6.3	488,417	10.0	386,082	7.9	397,754	8.2	562,213	11.5
508,582	7.8	515,205	7.9	529,500	8.2	402,375	6.2	400,535	6.2	530,475	8.2	538,025	8.3
341,801	5.3	401,311	6.2	294,367	4.5	341,286	5.3	681,185	10.5	621,401	9.6	1,802,217	27.7
717,408	5.6	715,602	5.6	624,399	4.9	957,233	7.4	2,846,893	22.1	1,211,291	9.4	1,651,794	12.8
751,657	5.7	757,940	5.8	1,156,519	8.8	1,012,984	7.7	883,998	6.7	1,312,204	10.0	1,595,689	12.1
1,348,829	7.0	1,392,162	7.2	1,400,224	7.3	2,023,210	10.5	1,608,131	8.3	2,356,721	12.2	1,906,242	9.9
1,994,544	9.3	1,576,983	7.3	1,585,536	7.4	1,662,668	7.7	1,500,970	7.0	2,068,566	9.6	1,880,845	8.8
2,144,884	8.8	1,917,434	7.8	1,781,791	7.3	1,747,248	7.1	1,605,447	6.6	2,343,384	9.6	1,875,970	7.7
1,931,773	7.9	2,695,602	11.1	1,627,039	6.7	2,181,283	9.0	2,163,731	8.9	2,169,389	8.9	1,740,404	7.2
1,704,445	6.7	1,303,595	5.1	2,160,074	8.5	2,568,892	10.1	1,545,280	6.1	3,708,922	14.5	2,199,884	8.6
3,253,156	15.1	1,751,394	8.1	1,582,283	7.3	1,614,091	7.5	1,800,986	8.4	1,505,651	7.0	2,229,680	10.3
3,143,423	8.0	1,965,493	5.0	1,611,777	4.1	1,839,672	4.7	2,241,758	5.7	2,191,980	5.6	2,145,836	5.5
1,676,142	4.3	1,649,062	7.3	2,090,145	9.2	1,751,832	7.7	1,751,039	7.7	2,910,929	12.8	1,529,388	6.7
1,539,008	6.8	1,652,200	7.0	1,418,285	6.0	2,089,637	8.9	2,100,990	8.9	1,712,359	7.3	2,205,470	9.4
2,381,097	10.1	1,820,760	6.0	1,900,394	6.3	2,408,186	8.0	1,971,118	6.5	2,810,709	9.3	2,365,020	7.9
4,504,701	15.0	1,772,430	6.1	2,604,866	9.0	2,537,233	8.7	3,083,856	10.6	2,304,346	7.9	1,833,126	6.3
3,578,903	12.3	2,291,945	7.5	1,902,383	6.2	3,053,578	10.0	2,938,398	9.6	3,723,840	12.2	2,277,690	7.5
3,024,720	9.9	1,537,252	5.4	2,163,643	7.5	2,418,772	8.4	3,161,711	11.0	1,757,242	6.1	3,277,175	11.4
3,371,812	11.8	2,611,884	9.2	1,556,373	5.5	2,039,343	7.2	2,240,933	7.9	2,472,559	8.7	2,142,024	7.5
3,935,781	13.8	1,797,644	6.2	1,429,649	4.9	2,658,781	9.2	2,355,856	8.1	5,976,587	20.6	2,382,201	8.2
1,991,962	6.9	579,611	2.6	2,523,123	11.3	1,663,194	7.4	1,597,785	7.2	1,821,953	8.2	1,629,487	7.3
2,987,427	13.4												

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

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 6,697,556 thousand in 2009.