

表A-14. 各月遺產稅實徵淨額

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)	2,473,550	100.0	—	—	—	—	—	—	—	—	—	—
75年度 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (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 (95.1 ~ 95.12)	24,109,673	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 (96.1 ~ 96.12)	23,516,468	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 (97.1 ~ 97.12)	21,779,848	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
98年 (98.1 ~ 98.12)	23,871,158	100.0	2,155,489	9.0	1,222,116	5.1	1,933,758	8.1	2,128,098	8.9	976,760	4.1
	17,224,637	100.0	1,234,225	7.2	1,744,448	10.1	1,414,877	8.2	1,708,575	9.9	982,413	5.7

資料來源：財政部所屬各區國稅局。

說明：遺產稅實物抵繳金額98年計6,532,501千元。

Table A-14. Net Revenues of Estate 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%
—	—	—	—	—	—	—	—	—	—	—	—	—	—
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	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
2,984,889	12.9	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
2,608,881	10.8	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
2,960,189	12.6	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
2,185,899	10.0	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
1,509,631	6.3	401,153	2.3	2,302,805	13.4	1,289,452	7.5	1,301,617	7.6	1,528,882	8.9	1,254,732	7.3
2,061,458	12.0												

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

Explanation : The total amount of using physical objects for payment of estate tax was NT\$ 6,532,501 thousand in 2009.