表A-13. 各月遺產及贈與稅實徵淨額

單位：新臺幣千元

會計年度 FY	總計 Grand Total 金額 Amount	結構比%	7月 July 金額 Amount	結構比%	8月 Aug. 金額 Amount	結構比%	9月 Sept. 金額 Amount	結構比%	10月 Oct. 金額 Amount	結構比%	11月 Nov. 金額 Amount	結構比%
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 1,927,172	4.6 4.9	1,431,410 2,012,944	3.7 5.1	1,901,912 2,959,066	4.9 7.6	2,360,259 2,996,286	6.0 7.7	1,965,791 2,982,716	5.0 7.6
90年 (90.1～90.12)	22,710,416	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
91年 (91.1～91.12)	23,537,164	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
92年 (92.1～92.12)	30,106,227	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
93年 (93.1～93.12)	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
94年 (94.1～94.12)	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
95年 (95.1～95.12)	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
96年 (96.1～96.12)	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
97年 (97.1～97.12)	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
98年 (98.1～98.12)	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
99年 (99.1～99.12)	40,329,876	100.0	2,443,350	6.1	1,506,352	3.7	13,906,907	34.5	2,174,698	5.4	3,304,061	8.2
100年 (100.1～100.12)	23,658,842	100.0	1,416,399	6.0	2,156,593	9.1	1,996,653	8.4	2,932,924	12.4	2,939,256	12.4
101年 (101.1～101.12)	28,280,408	100.0	2,177,596	7.7	2,434,527	8.6	1,513,858	5.4	2,053,073	7.3	2,036,995	7.2
102年 (102.1～102.12)	23,727,917	100.0	2,338,625	9.9	1,707,102	7.2	1,835,732	7.7	2,200,344	9.3	2,001,739	8.4

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102年計1,807,123千元。

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

Unit：NT$ 1,000

12月 Dec.		1月 Jan.		2月 Feb.		3月 Mar.		4月 Apr.		5月 May		6月 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%
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	1,842,622	4.6	1,745,174	4.3	1,664,508	4.1	1,574,155	3.9	2,441,576	6.1	1,847,202	4.6
5,879,271	14.6	1,159,166	4.9	1,281,056	5.4	1,956,822	8.3	1,761,102	7.4	1,525,974	6.4	1,563,225	6.6
2,969,672	12.6	911,874	3.2	3,466,453	12.3	2,251,625	8.0	1,444,538	5.1	2,938,294	10.4	5,030,769	17.8
2,020,806	7.1	1,582,471	6.7	1,276,352	5.4	2,049,986	8.6	2,100,992	8.9	2,074,626	8.7	1,623,077	6.8
2,936,871	12.4												

Source：National Taxation Bureaus of Ministry of Finance.
Explanation： The total amount of using physical objects for payment of estate and gift taxes was NT$ 1,807,123 thousand in 2013.