# 表A-15. 各月贈與稅實徵淨額

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% |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 79年度 (78.7～79.6) | 1,333,827 | 100.0 | 122,879 | 9.2 | 204,070 | 15.3 | 137,435 | 10.3 | 92,123 | 6.9 | 110,994 | 8.3 |
| 80年度 (79.7～80.6) | 1,485,944 | 100.0 | 148,835 | 10.0 | 164,147 | 11.0 | 122,979 | 8.3 | 105,280 | 7.1 | 101,927 | 6.9 |
| 81年度 (80.7～81.6) | 5,361,590 | 100.0 | 272,981 | 5.1 | 430,303 | 8.0 | 250,361 | 4.7 | 291,545 | 5.4 | 410,642 | 7.7 |
| 82年度 (81.7～82.6) | 4,242,713 | 100.0 | 710,278 | 16.7 | 418,071 | 9.9 | 361,882 | 8.5 | 381,282 | 9.0 | 243,384 | 5.7 |
| 83年度 (82.7～83.6) | 5,853,498 | 100.0 | 435,563 | 7.4 | 496,690 | 8.5 | 432,487 | 7.4 | 429,818 | 7.3 | 471,387 | 8.1 |
| 84年度 (83.7～84.6) | 5,228,118 | 100.0 | 462,224 | 8.8 | 506,933 | 9.7 | 478,479 | 9.2 | 526,855 | 10.1 | 474,261 | 9.1 |
| 85年度 (84.7～85.6) | 6,147,016 | 100.0 | 408,025 | 6.6 | 441,313 | 7.2 | 617,072 | 10.0 | 455,973 | 7.4 | 685,948 | 11.2 |
| 86年度 (85.7～86.6) | 6,028,826 | 100.0 | 542,486 | 9.0 | 512,260 | 8.5 | 485,569 | 8.1 | 587,828 | 9.8 | 406,097 | 6.7 |
| 87年度 (86.7～87.6) | 8,304,908 | 100.0 | 428,708 | 5.2 | 583,183 | 7.0 | 495,844 | 6.0 | 467,621 | 5.6 | 355,119 | 4.3 |
| 88年度 (87.7～88.6) | 4,814,258 | 100.0 | 414,570 | 8.6 | 398,176 | 8.3 | 436,902 | 9.1 | 649,202 | 13.5 | 298,423 | 6.2 |
| 89年度 (88.7～89.12) | 6,756,468 | 100.0 | 366,449<br>392,331 | 5.4<br>5.8 | 294,803<br>273,994 | 4.4<br>4.1 | 536,320<br>431,431 | 7.9<br>6.4 | 346,225<br>344,183 | 5.1<br>5.1 | 351,543<br>308,893 | 5.2<br>4.6 |
| 90年 (90.1～90.12) | 3,248,205 | 100.0 | 235,404 | 7.2 | 201,098 | 6.2 | 151,482 | 4.7 | 237,482 | 7.3 | 181,677 | 5.6 |
| 91年 (91.1～91.12) | 4,119,914 | 100.0 | 327,535 | 8.0 | 490,513 | 11.9 | 255,975 | 6.2 | 279,390 | 6.8 | 378,859 | 9.2 |
| 92年 (92.1～92.12) | 5,434,956 | 100.0 | 397,630 | 7.3 | 625,165 | 11.5 | 465,991 | 8.6 | 336,372 | 6.2 | 777,761 | 14.3 |
| 93年 (93.1～93.12) | 5,885,253 | 100.0 | 706,199 | 12.0 | 411,989 | 7.0 | 280,375 | 4.8 | 580,818 | 9.9 | 352,672 | 6.0 |
| 94年 (94.1～94.12) | 6,341,231 | 100.0 | 1,115,335 | 17.6 | 437,749 | 6.9 | 279,628 | 4.4 | 435,988 | 6.9 | 258,796 | 4.1 |
| 95年 (95.1～95.12) | 5,177,270 | 100.0 | 321,536 | 6.2 | 539,873 | 10.4 | 240,529 | 4.6 | 359,594 | 6.9 | 352,126 | 6.8 |
| 96年 (96.1～96.12) | 6,701,281 | 100.0 | 568,376 | 8.5 | 416,787 | 6.2 | 319,445 | 4.8 | 334,171 | 5.0 | 411,735 | 6.1 |
| 97年 (97.1～97.12) | 5,106,538 | 100.0 | 755,819 | 14.8 | 362,753 | 7.1 | 253,306 | 5.0 | 316,046 | 6.2 | 280,871 | 5.5 |
| 98年 (98.1～98.12) | 5,102,527 | 100.0 | 342,995 | 6.7 | 427,825 | 8.4 | 479,621 | 9.4 | 464,507 | 9.1 | 725,098 | 14.2 |
| 99年 (99.1～99.12) | 9,065,790 | 100.0 | 459,995 | 5.1 | 432,693 | 4.8 | 566,754 | 6.3 | 563,829 | 6.2 | 671,267 | 7.4 |
| 100年 (100.1～100.12) | 7,811,615 | 100.0 | 604,607 | 7.7 | 648,923 | 8.3 | 472,067 | 6.0 | 857,152 | 11.0 | 811,982 | 10.4 |
| 101年 (101.1～101.12) | 9,004,047 | 100.0 | 868,907 | 9.7 | 660,722 | 7.3 | 583,021 | 6.5 | 929,970 | 10.3 | 1,046,136 | 11.6 |
| 102年 (102.1～102.12) | 9,651,118 | 100.0 | 781,437 | 8.1 | 736,513 | 7.6 | 481,815 | 5.0 | 846,513 | 8.8 | 898,157 | 9.3 |
| 103年 (103.1～103.12) | 11,993,723 | 100.0 | 1,042,542 | 8.7 | 698,313 | 5.8 | 902,558 | 7.5 | 887,041 | 7.4 | 935,878 | 7.8 |

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103年計784,353千元。

# Table A-15. Net Revenues of 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% |
| 104,195 | 7.8 | 70,512 | 5.3 | 119,286 | 8.9 | 88,593 | 6.6 | 78,530 | 5.9 | 94,962 | 7.1 | 110,248 | 8.3 |
| 93,005 | 6.3 | 104,476 | 7.0 | 113,108 | 7.6 | 86,294 | 5.8 | 99,262 | 6.7 | 126,746 | 8.5 | 219,885 | 14.8 |
| 220,153 | 4.1 | 192,405 | 3.6 | 181,420 | 3.4 | 258,150 | 4.8 | 2,121,345 | 39.6 | 378,039 | 7.1 | 354,246 | 6.6 |
| 230,227 | 5.4 | 308,281 | 7.3 | 352,321 | 8.3 | 283,360 | 6.7 | 303,000 | 7.1 | 324,423 | 7.6 | 326,204 | 7.7 |
| 466,422 | 8.0 | 491,242 | 8.4 | 330,407 | 5.6 | 577,806 | 9.9 | 442,265 | 7.6 | 668,956 | 11.4 | 610,455 | 10.4 |
| 536,248 | 10.3 | 331,612 | 6.3 | 302,533 | 5.8 | 417,630 | 8.0 | 346,682 | 6.6 | 454,212 | 8.7 | 390,449 | 7.5 |
| 615,331 | 10.0 | 584,604 | 9.5 | 586,266 | 9.5 | 393,089 | 6.4 | 417,071 | 6.8 | 453,776 | 7.4 | 488,548 | 7.9 |
| 475,051 | 7.9 | 591,707 | 9.8 | 407,252 | 6.8 | 574,051 | 9.5 | 444,231 | 7.4 | 481,320 | 8.0 | 520,974 | 8.6 |
| 477,407 | 5.7 | 415,589 | 5.0 | 688,628 | 8.3 | 780,817 | 9.4 | 585,896 | 7.1 | 2,310,141 | 27.8 | 715,955 | 8.6 |
| 459,645 | 9.5 | 544,170 | 11.3 | 314,619 | 6.5 | 302,363 | 6.3 | 292,258 | 6.1 | 376,434 | 7.8 | 327,496 | 6.8 |
| 284,151 | 4.2 | 458,947 | 6.8 | 290,975 | 4.3 | 356,047 | 5.3 | 386,226 | 5.7 | 438,200 | 6.5 | 447,442 | 6.6 |
| 448,308 | 6.6 | 381,762 | 11.8 | 332,574 | 10.2 | 280,001 | 8.6 | 374,425 | 11.5 | 381,192 | 11.7 | 214,471 | 6.6 |
| 276,637 | 8.5 | 253,167 | 6.1 | 185,102 | 4.5 | 367,427 | 8.9 | 426,570 | 10.4 | 310,951 | 7.5 | 455,517 | 11.1 |
| 388,908 | 9.4 | 356,005 | 6.6 | 263,871 | 4.9 | 405,771 | 7.5 | 431,440 | 7.9 | 504,275 | 9.3 | 327,968 | 6.0 |
| 542,707 | 10.0 | 499,100 | 8.5 | 582,018 | 9.9 | 470,455 | 8.0 | 609,998 | 10.4 | 373,077 | 6.3 | 424,538 | 7.2 |
| 594,014 | 10.1 | | | | | | | | | | | | |
| 415,839 | 6.6 | 713,554 | 11.3 | 539,171 | 8.5 | 583,240 | 9.2 | 573,114 | 9.0 | 435,659 | 6.9 | 553,158 | 8.7 |
| 411,623 | 8.0 | 360,110 | 7.0 | 447,034 | 8.6 | 367,866 | 7.1 | 381,861 | 7.4 | 379,198 | 7.3 | 1,015,920 | 19.6 |
| 1,749,882 | 26.1 | 509,913 | 7.6 | 381,622 | 5.7 | 560,540 | 8.4 | 555,392 | 8.3 | 385,139 | 5.7 | 508,279 | 7.6 |
| 482,331 | 9.4 | 575,714 | 11.3 | 409,815 | 8.0 | 381,707 | 7.5 | 452,434 | 8.9 | 440,930 | 8.6 | 394,812 | 7.7 |
| 925,969 | 18.1 | 178,458 | 3.5 | 220,318 | 4.3 | 373,742 | 7.3 | 296,168 | 5.8 | 293,071 | 5.7 | 374,755 | 7.3 |
| 3,664,946 | 40.4 | 494,286 | 5.5 | 347,880 | 3.8 | 446,755 | 4.9 | 390,664 | 4.3 | 542,803 | 6.0 | 483,918 | 5.3 |
| 1,170,302 | 15.0 | 428,325 | 5.5 | 480,707 | 6.2 | 632,858 | 8.1 | 701,689 | 9.0 | 496,862 | 6.4 | 506,141 | 6.5 |
| 1,001,496 | 11.1 | 394,256 | 4.4 | 1,027,944 | 11.4 | 865,900 | 9.6 | 556,133 | 6.2 | 499,558 | 5.5 | 570,004 | 6.3 |
| 1,255,441 | 13.0 | 706,001 | 7.3 | 538,960 | 5.6 | 761,049 | 7.9 | 1,033,094 | 10.7 | 830,674 | 8.6 | 781,464 | 8.1 |
| 1,715,593 | 14.3 | 1,186,356 | 9.9 | 1,117,257 | 9.3 | 792,979 | 6.6 | 880,791 | 7.3 | 992,323 | 8.3 | 842,092 | 7.0 |

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$ 784,353 thousand in 2014.