

表A-14. 各月遺產稅實徵淨額

單位：新臺幣千元

會計年度 FY	總計 Grand Total		7月 July		8月 Aug.		9月 Sept.		10月 Oct.		11月 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%
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 1,534,841	4.4 4.7	1,136,607 1,738,950	3.5 5.4	1,365,592 2,527,635	4.2 7.8	2,014,034 2,652,103	6.2 8.2	1,614,248 2,673,823	5.0 8.3
90年 (90.1~90.12)	19,462,211	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
91年 (91.1~91.12)	19,417,250	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
92年 (92.1~92.12)	24,671,271	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
93年 (93.1~93.12)	23,162,455	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
94年 (94.1~94.12)	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
95年 (95.1~95.12)	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
96年 (96.1~96.12)	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
97年 (97.1~97.12)	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
98年 (98.1~98.12)	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
99年 (99.1~99.12)	31,264,086	100.0	1,983,355	6.3	1,073,659	3.4	13,340,153	42.7	1,610,869	5.2	2,632,794	8.4
100年 (100.1~100.12)	15,847,227	100.0	811,792	5.1	1,507,670	9.5	1,524,586	9.6	2,075,772	13.1	2,127,274	13.4
101年 (101.1~101.12)	19,276,361	100.0	1,308,689	6.8	1,773,805	9.2	930,837	4.8	1,123,103	5.8	990,859	5.1
102年 (102.1~102.12)	14,076,799	100.0	1,557,188	11.1	970,589	6.9	1,353,917	9.6	1,353,831	9.6	1,103,582	7.8
103年 (103.1~103.12)	13,450,601	100.0	1,039,404	7.7	1,221,889	9.1	998,093	7.4	927,595	6.9	1,397,859	10.4
104年 (104.1~104.12)	18,354,890	100.0	1,321,589	7.2	1,619,071	8.8	1,386,298	7.6	2,598,549	14.2	2,202,006	12.0

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104年計1,367,377千元。

Table A-14. Net Revenues of Estate 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%
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												
1,262,371	6.5	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
1,992,189	10.3	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
3,961,994	16.1	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
2,984,889	12.9	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
2,608,881	10.8	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
		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	1,348,336	4.3	1,397,294	4.5	1,217,753	3.9	1,183,491	3.8	1,898,773	6.1	1,363,284	4.4
2,214,325	7.1												
1,799,370	11.4	730,841	4.6	800,349	5.1	1,323,964	8.4	1,059,413	6.7	1,029,112	6.5	1,057,084	6.7
1,019,310	5.3	517,618	2.7	2,438,509	12.7	1,385,725	7.2	888,405	4.6	2,438,736	12.7	4,460,765	23.1
1,681,430	11.9	876,470	6.2	737,392	5.2	1,288,937	9.2	1,067,898	7.6	1,243,952	8.8	841,613	6.0
1,574,586	11.7	897,986	6.7	1,034,300	7.7	1,028,392	7.6	1,211,043	9.0	1,036,892	7.7	1,082,562	8.0
1,925,840	10.5	861,974	4.7	758,132	4.1	1,220,490	6.6	2,309,234	12.6	1,014,628	5.5	1,137,079	6.2

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\$ 1,367,377 thousand in 2015.