

表A-15. 各月贈與稅實徵淨額

單位：新臺幣千元

| 會計年度<br>FY             | 總計<br>Grand Total |          | 7月<br>July         |            | 8月<br>Aug.         |            | 9月<br>Sept.        |            | 10月<br>Oct.        |            | 11月<br>Nov.        |            |
|------------------------|-------------------|----------|--------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|--------------------|------------|
|                        | 金額<br>Amount      | 結構<br>比% | 金額<br>Amount       | 結構<br>比%   | 金額<br>Amount       | 結構<br>比%   | 金額<br>Amount       | 結構<br>比%   | 金額<br>Amount       | 結構<br>比%   | 金額<br>Amount       | 結構<br>比%   |
| 80年度<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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<br>(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        |
| 104年<br>(104.1~104.12) | 14,380,685        | 100.0    | 867,724            | 6.0        | 1,188,597          | 8.3        | 664,109            | 4.6        | 1,358,249          | 9.4        | 2,181,566          | 15.2       |

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-15. Net Revenues of Gift Tax

Unit : NT\$ 1,000

| 12月<br>Dec.  |          | 1月<br>Jan.   |          | 2月<br>Feb.   |          | 3月<br>Mar.   |          | 4月<br>Apr.   |          | 5月<br>May    |          | 6月<br>June   |          |
|--------------|----------|--------------|----------|--------------|----------|--------------|----------|--------------|----------|--------------|----------|--------------|----------|
| 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% | 金額<br>Amount | 結構<br>比% |
| 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      |              |          |              |          |              |          |              |          |              |          |              |          |
| 276,637      | 8.5      | 381,762      | 11.8     | 332,574      | 10.2     | 280,001      | 8.6      | 374,425      | 11.5     | 381,192      | 11.7     | 214,471      | 6.6      |
| 388,908      | 9.4      | 253,167      | 6.1      | 185,102      | 4.5      | 367,427      | 8.9      | 426,570      | 10.4     | 310,951      | 7.5      | 455,517      | 11.1     |
| 542,707      | 10.0     | 356,005      | 6.6      | 263,871      | 4.9      | 405,771      | 7.5      | 431,440      | 7.9      | 504,275      | 9.3      | 327,968      | 6.0      |
| 594,014      | 10.1     | 499,100      | 8.5      | 582,018      | 9.9      | 470,455      | 8.0      | 609,998      | 10.4     | 373,077      | 6.3      | 424,538      | 7.2      |
| 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      |
| 2,867,494    | 19.9     | 1,023,686    | 7.1      | 624,906      | 4.3      | 1,233,811    | 8.6      | 854,082      | 5.9      | 867,459      | 6.0      | 649,002      | 4.5      |

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.