

表B-5. 遺產及贈與稅實徵淨額—按地區別分

單位：新臺幣千元

| 地 區 別<br>Region |                    | 97年<br>CY 2008    |              | 98年<br>CY 2009    |              | 99年<br>CY 2010    |              |
|-----------------|--------------------|-------------------|--------------|-------------------|--------------|-------------------|--------------|
|                 |                    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    | 金 額<br>Amount     | 結 構<br>比%    |
| <b>總 計</b>      | <b>Grand Total</b> | <b>28,977,696</b> | <b>100.0</b> | <b>22,327,164</b> | <b>100.0</b> | <b>40,329,876</b> | <b>100.0</b> |
| 新北市             | New Taipei City    | 2,997,905         | 10.3         | 2,601,906         | 11.7         | 3,487,180         | 8.6          |
| 臺北市             | Taipei City        | 14,921,934        | 51.5         | 10,473,606        | 46.9         | 28,249,195        | 70.0         |
| 桃園市             | Taoyuan City       | 1,559,870         | 5.4          | 1,346,281         | 6.0          | 1,354,629         | 3.4          |
| 臺中市             | Taichung City      | 2,288,911         | 7.9          | 2,129,284         | 9.5          | 2,207,149         | 5.5          |
| 臺南市             | Tainan City        | 2,005,226         | 6.9          | 1,506,717         | 6.7          | 929,604           | 2.3          |
| 高雄市             | Kaohsiung City     | 2,287,116         | 7.9          | 2,000,760         | 9.0          | 1,980,186         | 4.9          |
| 宜蘭縣             | Yilan County       | 210,176           | 0.7          | 145,885           | 0.7          | 127,639           | 0.3          |
| 新竹縣             | Hsinchu County     | 187,586           | 0.6          | 191,999           | 0.9          | 185,949           | 0.5          |
| 苗栗縣             | Miaoli County      | 254,712           | 0.9          | 182,656           | 0.8          | 162,871           | 0.4          |
| 彰化縣             | Changhua County    | 713,510           | 2.5          | 512,891           | 2.3          | 432,884           | 1.1          |
| 南投縣             | Nantou County      | 114,307           | 0.4          | 171,837           | 0.8          | 199,347           | 0.5          |
| 雲林縣             | Yunlin County      | 250,729           | 0.9          | 225,149           | 1.0          | 160,403           | 0.4          |
| 嘉義縣             | Chiayi County      | 70,305            | 0.2          | 63,304            | 0.3          | 42,331            | 0.1          |
| 屏東縣             | Pingtung County    | 195,372           | 0.7          | 180,287           | 0.8          | 135,439           | 0.3          |
| 臺東縣             | Taitung County     | 47,514            | 0.2          | 11,770            | 0.1          | 30,106            | 0.1          |
| 花蓮縣             | Hualien County     | 72,753            | 0.3          | 99,373            | 0.4          | 65,775            | 0.2          |
| 澎湖縣             | Penghu County      | 160,071           | 0.6          | 11,559            | 0.1          | 784               | 0.0          |
| 基隆市             | Keelung City       | 150,046           | 0.5          | 67,037            | 0.3          | 135,956           | 0.3          |
| 新竹市             | Hsinchu City       | 315,839           | 1.1          | 136,038           | 0.6          | 245,589           | 0.6          |
| 嘉義市             | Chiayi City        | 168,804           | 0.6          | 260,800           | 1.2          | 194,481           | 0.5          |
| 金門縣             | Kinmen County      | 4,986             | 0.0          | 8,014             | 0.0          | 2,379             | 0.0          |
| 連江縣             | Lienchiang County  | 24                | 0.0          | 11                | 0.0          | -                 | -            |

資料來源：財政部所屬各區國稅局。

說 明：1. 遺產及贈與稅實物抵繳金額104年計1,367,377千元。  
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table B-5. Net Revenues of Estate And Gift Tax — by Region

Unit : NT\$ 1,000

| 100年<br>CY 2011 |          | 101年<br>CY 2012 |          | 102年<br>CY 2013 |          | 103年<br>CY 2014 |          | 104年<br>CY 2015 |          |
|-----------------|----------|-----------------|----------|-----------------|----------|-----------------|----------|-----------------|----------|
| 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% |
| 23,658,842      | 100.0    | 28,280,408      | 100.0    | 23,727,917      | 100.0    | 25,444,324      | 100.0    | 32,735,575      | 100.0    |
| 3,516,984       | 14.9     | 3,716,085       | 13.1     | 4,420,519       | 18.6     | 3,601,778       | 14.2     | 4,959,831       | 15.2     |
| 9,451,088       | 39.9     | 14,993,470      | 53.0     | 8,839,491       | 37.3     | 11,724,494      | 46.1     | 16,000,345      | 48.9     |
| 1,503,043       | 6.4      | 1,516,794       | 5.4      | 1,680,553       | 7.1      | 1,683,284       | 6.6      | 1,752,219       | 5.4      |
| 1,885,781       | 8.0      | 2,747,366       | 9.7      | 2,747,709       | 11.6     | 2,776,752       | 10.9     | 3,092,077       | 9.4      |
| 861,785         | 3.6      | 1,053,326       | 3.7      | 967,152         | 4.1      | 1,022,941       | 4.0      | 1,339,040       | 4.1      |
| 2,773,663       | 11.7     | 2,002,897       | 7.1      | 2,195,895       | 9.3      | 1,885,425       | 7.4      | 2,402,126       | 7.3      |
| 226,708         | 1.0      | 154,076         | 0.5      | 188,892         | 0.8      | 207,125         | 0.8      | 301,006         | 0.9      |
| 223,173         | 0.9      | 379,341         | 1.3      | 216,359         | 0.9      | 179,791         | 0.7      | 191,207         | 0.6      |
| 136,008         | 0.6      | 181,233         | 0.6      | 197,221         | 0.8      | 279,840         | 1.1      | 260,960         | 0.8      |
| 2,038,018       | 8.6      | 615,057         | 2.2      | 1,125,854       | 4.7      | 850,936         | 3.3      | 816,807         | 2.5      |
| 130,901         | 0.6      | 84,402          | 0.3      | 110,530         | 0.5      | 110,178         | 0.4      | 242,739         | 0.7      |
| 140,256         | 0.6      | 78,150          | 0.3      | 86,224          | 0.4      | 138,382         | 0.5      | 230,251         | 0.7      |
| 42,201          | 0.2      | 37,938          | 0.1      | 112,159         | 0.5      | 44,634          | 0.2      | 106,783         | 0.3      |
| 102,125         | 0.4      | 185,934         | 0.7      | 150,445         | 0.6      | 158,164         | 0.6      | 188,984         | 0.6      |
| 15,371          | 0.1      | 44,212          | 0.2      | 22,279          | 0.1      | 29,624          | 0.1      | 60,029          | 0.2      |
| 44,468          | 0.2      | 61,445          | 0.2      | 74,360          | 0.3      | 73,637          | 0.3      | 109,548         | 0.3      |
| 2,758           | 0.0      | 5,120           | 0.0      | 3,828           | 0.0      | 6,073           | 0.0      | 11,526          | 0.0      |
| 123,983         | 0.5      | 120,034         | 0.4      | 85,487          | 0.4      | 84,438          | 0.3      | 108,962         | 0.3      |
| 144,152         | 0.6      | 185,952         | 0.7      | 353,056         | 1.5      | 410,475         | 1.6      | 408,755         | 1.2      |
| 290,926         | 1.2      | 109,390         | 0.4      | 122,209         | 0.5      | 155,637         | 0.6      | 124,871         | 0.4      |
| 5,449           | 0.0      | 7,843           | 0.0      | 27,573          | 0.1      | 20,444          | 0.1      | 27,412          | 0.1      |
| 1               | 0.0      | 343             | 0.0      | 122             | 0.0      | 272             | 0.0      | 97              | 0.0      |

Source : National Taxation Bureaus of Ministry of Finance.

Explanation : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,367,377 thousand in 2015.

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.