

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%
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	4.4	1,136,607	3.5	1,365,592	4.2	2,014,034	6.2	1,614,248	5.0
90年 (90.1~90.12)	19,462,211	100.0	1,534,841	4.7	1,738,950	5.4	2,527,635	7.8	2,652,103	8.2	2,673,823	8.3
91年 (91.1~91.12)	19,417,250	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
92年 (92.1~92.12)	24,671,271	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
93年 (93.1~93.12)	23,162,455	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
94年 (94.1~94.12)	24,109,673	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
95年 (95.1~95.12)	23,516,468	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
96年 (96.1~96.12)	21,779,848	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
97年 (97.1~97.12)	23,871,158	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
98年 (98.1~98.12)	17,224,637	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
99年 (99.1~99.12)	31,264,086	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
100年 (100.1~100.12)	15,847,227	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
101年 (101.1~101.12)	19,276,361	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
102年 (102.1~102.12)	14,076,799	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
103年 (103.1~103.12)	13,450,601	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
104年 (104.1~104.12)	18,354,890	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
105年 (105.1~105.12)	25,485,845	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
106年 (106.1~106.12)	21,186,102	100.0	1,701,281	6.7	1,342,530	5.3	5,505,626	21.6	1,674,111	6.6	1,522,626	6.0
107年 (107.1~107.12)	21,378,098	100.0	1,628,518	7.7	2,399,272	11.3	1,560,135	7.4	1,552,357	7.3	1,920,515	9.1
108年 (108.1~108.12)	24,299,533	100.0	1,545,403	7.2	1,705,747	8.0	2,521,426	11.8	1,772,551	8.3	2,583,618	12.1
			2,279,174	9.4	1,952,725	8.0	1,261,066	5.2	2,034,539	8.4	2,331,482	9.6

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106年計1,408,953千元。
2. 遺產及贈與稅自106年起包括撥入長照基金之稅款。

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%
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	1,267,300	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
1,262,371	6.5	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
1,992,189	10.3	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
3,961,994	16.1	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
2,984,889	12.9	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
2,608,881	10.8	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	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
1,799,370	11.4	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
1,019,310	5.3	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
1,681,430	11.9	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
1,574,586	11.7	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
1,925,840	10.5	975,965	3.8	5,020,378	19.7	1,437,012	5.6	1,434,492	5.6	1,434,173	5.6	1,669,344	6.6
1,768,307	6.9	893,600	4.2	1,276,348	6.0	1,858,480	8.8	1,632,942	7.7	1,211,066	5.7	1,980,940	9.4
3,271,929	15.4	1,130,481	5.3	1,096,511	5.1	2,000,341	9.4	1,508,102	7.1	1,858,072	8.7	1,300,784	6.1
2,355,063	11.0	1,569,808	6.5	2,087,488	8.6	1,638,072	6.7	1,746,932	7.2	2,215,158	9.1	2,557,960	10.5
2,625,129	10.8												

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\$ 1,408,953 thousand in 2017.
2.Since 2017, estate and gift tax include revenues for long-term care services development fund.