

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		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)	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	5.4	294,803	4.4	536,320	7.9	346,225	5.1	351,543	5.2
90年 (90.1~90.12)	3,248,205	100.0	392,331	5.8	273,994	4.1	431,431	6.4	344,183	5.1	308,893	4.6
91年 (91.1~91.12)	4,119,914	100.0	235,404	7.2	201,098	6.2	151,482	4.7	237,482	7.3	181,677	5.6
92年 (92.1~92.12)	5,434,956	100.0	327,535	8.0	490,513	11.9	255,975	6.2	279,390	6.8	378,859	9.2
93年 (93.1~93.12)	5,885,253	100.0	397,630	7.3	625,165	11.5	465,991	8.6	336,372	6.2	777,761	14.3
94年 (94.1~94.12)	6,341,231	100.0	706,199	12.0	411,989	7.0	280,375	4.8	580,818	9.9	352,672	6.0
95年 (95.1~95.12)	5,177,270	100.0	1,115,335	17.6	437,749	6.9	279,628	4.4	435,988	6.9	258,796	4.1
96年 (96.1~96.12)	6,701,281	100.0	321,536	6.2	539,873	10.4	240,529	4.6	359,594	6.9	352,126	6.8
97年 (97.1~97.12)	5,106,538	100.0	568,376	8.5	416,787	6.2	319,445	4.8	334,171	5.0	411,735	6.1
98年 (98.1~98.12)	5,102,527	100.0	755,819	14.8	362,753	7.1	253,306	5.0	316,046	6.2	280,871	5.5
99年 (99.1~99.12)	9,065,790	100.0	342,995	6.7	427,825	8.4	479,621	9.4	464,507	9.1	725,098	14.2
100年 (100.1~100.12)	7,811,615	100.0	459,995	5.1	432,693	4.8	566,754	6.3	563,829	6.2	671,267	7.4
101年 (101.1~101.12)	9,004,047	100.0	604,607	7.7	648,923	8.3	472,067	6.0	857,152	11.0	811,982	10.4
102年 (102.1~102.12)	9,651,118	100.0	868,907	9.7	660,722	7.3	583,021	6.5	929,970	10.3	1,046,136	11.6
103年 (103.1~103.12)	11,993,723	100.0	781,437	8.1	736,513	7.6	481,815	5.0	846,513	8.8	898,157	9.3
104年 (104.1~104.12)	14,380,685	100.0	1,042,542	8.7	698,313	5.8	902,558	7.5	887,041	7.4	935,878	7.8
105年 (105.1~105.12)	22,029,241	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
106年 (106.1~106.12)	29,899,264	100.0	1,706,094	7.7	2,125,292	9.6	2,385,264	10.8	1,896,034	8.6	2,265,439	10.3
107年 (107.1~107.12)	10,446,732	100.0	2,201,725	7.4	4,483,623	15.0	2,067,427	6.9	1,761,285	5.9	1,100,204	3.7
108年 (108.1~108.12)	10,626,193	100.0	876,713	8.4	1,261,999	12.1	723,385	6.9	650,619	6.2	898,288	8.6
			889,117	8.4	996,273	9.4	678,880	6.4	1,165,059	11.0	1,011,936	9.5

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-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%
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	713,554	11.3	539,171	8.5	583,240	9.2	573,114	9.0	435,659	6.9	553,158	8.7
415,839	6.6	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
411,623	8.0	509,913	7.6	381,622	5.7	560,540	8.4	555,392	8.3	385,139	5.7	508,279	7.6
1,749,882	26.1	575,714	11.3	409,815	8.0	381,707	7.5	452,434	8.9	440,930	8.6	394,812	7.7
482,331	9.4	178,458	3.5	220,318	4.3	373,742	7.3	296,168	5.8	293,071	5.7	374,755	7.3
925,969	18.1	494,286	5.5	347,880	3.8	446,755	4.9	390,664	4.3	542,803	6.0	483,918	5.3
3,664,946	40.4	428,325	5.5	480,707	6.2	632,858	8.1	701,689	9.0	496,862	6.4	506,141	6.5
1,170,302	15.0	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
1,001,496	11.1	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
1,255,441	13.0	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
1,715,593	14.3	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
2,867,494	19.9	1,681,571	7.6	1,303,503	5.9	1,659,942	7.5	1,280,506	5.8	1,089,816	4.9	820,388	3.7
3,815,392	17.3	1,568,445	5.2	2,434,521	8.1	3,609,500	12.1	1,893,090	6.3	2,962,152	9.9	4,376,439	14.6
1,440,853	4.8	754,385	7.2	525,850	5.0	999,974	9.6	944,299	9.0	644,329	6.2	801,791	7.7
1,365,099	13.1	1,098,035	10.3	531,739	5.0	708,693	6.7	796,155	7.5	1,095,964	10.3	730,676	6.9
923,666	8.7												

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.