

表A-20. 各月營業稅實徵淨額

單位：新台幣千元

| 會計年度 FY | 總計 Grand Total | | 7 July | | 8 Aug. | | 9 Sept. | | 10 Oct. | | 11 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% |
| 73年度 (72.7 ~ 73.6) | 28,795,991 | 100.0 | 2,507,457 | 8.7 | 2,131,282 | 7.4 | 2,216,295 | 7.7 | 2,567,896 | 8.9 | 2,206,782 | 7.7 |
| 74年度 (73.7 ~ 74.6) | 30,654,021 | 100.0 | 2,828,573 | 9.2 | 2,403,156 | 7.8 | 2,383,465 | 7.8 | 2,772,672 | 9.0 | 2,466,666 | 8.0 |
| 75年度 (74.7 ~ 75.6) | 39,009,501 | 100.0 | 2,866,329 | 7.3 | 2,358,473 | 6.0 | 2,366,964 | 6.1 | 2,720,458 | 7.0 | 2,436,780 | 6.2 |
| 76年度 (75.7 ~ 76.6) | 62,219,475 | 100.0 | 4,698,104 | 7.6 | 5,222,634 | 8.4 | 4,853,192 | 7.8 | 4,182,487 | 6.7 | 5,621,760 | 9.0 |
| 77年度 (76.7 ~ 77.6) | 73,720,835 | 100.0 | 5,983,422 | 8.1 | 5,984,760 | 8.1 | 5,691,056 | 7.7 | 5,731,490 | 7.8 | 6,432,944 | 8.7 |
| 78年度 (77.7 ~ 78.6) | 77,771,053 | 100.0 | 7,580,691 | 9.7 | -2,191,131 | -2.8 | 16,528,359 | 21.3 | -3,560,216 | -4.6 | 16,987,974 | 21.8 |
| 79年度 (78.7 ~ 79.6) | 111,878,998 | 100.0 | 21,239,375 | 19.0 | -2,760,704 | -2.5 | 20,639,844 | 18.4 | -3,230,303 | -2.9 | 21,132,380 | 18.9 |
| 80年度 (79.7 ~ 80.6) | 122,444,581 | 100.0 | 25,652,631 | 21.0 | -3,281,302 | -2.7 | 22,953,977 | 18.7 | -3,881,373 | -3.2 | 23,854,553 | 19.5 |
| 81年度 (80.7 ~ 81.6) | 147,007,525 | 100.0 | 31,029,726 | 21.1 | -3,953,599 | -2.7 | 26,524,513 | 18.0 | -4,373,277 | -3.0 | 27,459,872 | 18.7 |
| 82年度 (81.7 ~ 82.6) | 168,972,594 | 100.0 | 32,477,736 | 19.2 | -4,293,272 | -2.5 | 30,795,207 | 18.2 | -4,468,312 | -2.6 | 31,863,227 | 18.9 |
| 83年度 (82.7 ~ 83.6) | 196,095,010 | 100.0 | 36,420,372 | 18.6 | -3,165,947 | -1.6 | 34,521,932 | 17.6 | -3,626,961 | -1.8 | 36,398,457 | 18.6 |
| 84年度 (83.7 ~ 84.6) | 214,246,597 | 100.0 | 39,175,104 | 18.3 | -2,270,282 | -1.1 | 37,111,112 | 17.3 | -3,818,727 | -1.8 | 38,998,813 | 18.2 |
| 85年度 (84.7 ~ 85.6) | 216,837,016 | 100.0 | 42,196,195 | 19.5 | -3,804,436 | -1.8 | 39,984,421 | 18.4 | -5,027,269 | -2.3 | 40,649,817 | 18.7 |
| 86年度 (85.7 ~ 86.6) | 223,450,300 | 100.0 | 41,624,138 | 18.6 | -4,481,656 | -2.0 | 39,322,303 | 17.6 | -3,883,867 | -1.7 | 41,845,970 | 18.7 |
| 87年度 (86.7 ~ 87.6) | 243,997,937 | 100.0 | 45,989,016 | 18.8 | -5,286,837 | -2.2 | 45,288,216 | 18.6 | -6,368,267 | -2.6 | 46,465,764 | 19.0 |
| 88年度 (87.7 ~ 88.6) | 251,782,137 | 100.0 | 49,766,894 | 19.8 | -7,153,383 | -2.8 | 48,275,996 | 19.2 | -6,426,648 | -2.6 | 48,545,679 | 19.3 |
| 89年度 (88.7 ~ 89.12) | 324,409,658 | 100.0 | 51,004,943 | 15.7 | -6,438,102 | -2.0 | 40,800,341 | 12.6 | -7,178,357 | -2.2 | 40,696,279 | 12.5 |
| 90年 (90.1 ~ 90.12) | 203,707,318 | 100.0 | 46,054,410 | 14.2 | -9,629,177 | -3.0 | 45,378,356 | 14.0 | -10,847,619 | -3.3 | 43,488,819 | 13.4 |
| 91年 (91.1 ~ 91.12) | 214,734,692 | 100.0 | 38,701,536 | 19.0 | -5,472,821 | -2.7 | 38,554,076 | 18.9 | -5,020,994 | -2.5 | 39,542,685 | 19.4 |
| 92年 (92.1 ~ 92.12) | 197,521,003 | 100.0 | 36,709,909 | 17.1 | -5,087,630 | -2.4 | 33,833,324 | 15.8 | -3,703,046 | -1.7 | 37,275,226 | 17.4 |
| 93年 (93.1 ~ 93.12) | 233,459,833 | 100.0 | 33,130,953 | 16.8 | -1,710,677 | -0.9 | 35,323,532 | 17.9 | -1,254,952 | -0.6 | 36,764,542 | 18.6 |
| 94年 (94.1 ~ 94.12) | 233,459,833 | 100.0 | 42,607,169 | 18.3 | -4,716,205 | -2.0 | 41,527,046 | 17.8 | -3,140,522 | -1.3 | 40,078,495 | 17.2 |
| 95年 (95.1 ~ 95.12) | 237,531,217 | 100.0 | 40,137,856 | 16.9 | -1,252,010 | -0.5 | 44,020,711 | 18.5 | -2,617,760 | -1.1 | 44,487,425 | 18.7 |
| 96年 (96.1 ~ 96.12) | 236,931,350 | 100.0 | 42,917,446 | 18.1 | -3,129,528 | -1.3 | 43,688,539 | 18.4 | -2,793,215 | -1.2 | 44,665,724 | 18.9 |
| 97年 (97.1 ~ 97.12) | 246,136,725 | 100.0 | 47,531,663 | 19.3 | -1,637,403 | -0.7 | 42,670,660 | 17.3 | -2,635,667 | -1.1 | 47,293,324 | 19.2 |
| | 243,960,817 | 100.0 | 48,007,075 | 19.7 | -2,970,964 | -1.2 | 48,834,570 | 20.0 | -12,308,824 | -5.0 | 43,672,324 | 17.9 |

資料來源：財政部所屬各機關及各縣市稽徵單位。
說明：本表不包括教育捐在內。

Table A-20. Net Revenues of Business Tax

Unit : NT\$ 1,000

| 12 Dec. | | 1 Jan. | | 2 Feb. | | 3 Mar. | | 4 Apr. | | 5 May | | 6 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% |
| 2,287,357 | 7.9 | 2,949,504 | 10.2 | 2,327,093 | 8.1 | 1,980,588 | 6.9 | 2,754,147 | 9.6 | 2,352,495 | 8.2 | 2,515,095 | 8.7 |
| 2,454,727 | 8.0 | 3,115,325 | 10.2 | 2,308,922 | 7.5 | 2,152,345 | 7.0 | 2,778,267 | 9.1 | 2,465,399 | 8.0 | 2,524,504 | 8.2 |
| 2,474,320 | 6.3 | 3,231,852 | 8.3 | 2,517,004 | 6.5 | 2,259,442 | 5.8 | 4,129,792 | 10.6 | 6,735,624 | 17.3 | 4,912,463 | 12.6 |
| 5,344,258 | 8.6 | 5,987,650 | 9.6 | 5,112,660 | 8.2 | 3,944,709 | 6.3 | 5,891,564 | 9.5 | 6,084,135 | 9.8 | 5,276,322 | 8.5 |
| 6,095,692 | 8.3 | 6,793,561 | 9.2 | 6,024,996 | 8.2 | 5,108,505 | 6.9 | 6,548,837 | 8.9 | 6,882,635 | 9.3 | 6,442,937 | 8.7 |
| -2,811,526 | -3.6 | 18,559,668 | 23.9 | -3,071,114 | -3.9 | 16,214,417 | 20.8 | -2,159,212 | -2.8 | 19,247,760 | 24.7 | -3,554,617 | -4.6 |
| -2,801,436 | -2.5 | 22,325,935 | 20.0 | -1,473,976 | -1.3 | 20,654,642 | 18.5 | -2,327,778 | -2.1 | 22,412,346 | 20.0 | -3,931,327 | -3.5 |
| -3,908,984 | -3.2 | 25,505,062 | 20.8 | -3,627,949 | -3.0 | 23,101,510 | 18.9 | -2,799,006 | -2.3 | 24,769,893 | 20.2 | -5,894,431 | -4.8 |
| -4,291,373 | -2.9 | 28,830,825 | 19.6 | -3,572,688 | -2.4 | 26,308,168 | 17.9 | -2,592,524 | -1.8 | 28,918,816 | 19.7 | -3,280,934 | -2.2 |
| -3,725,004 | -2.2 | 32,000,389 | 18.9 | -3,095,829 | -1.8 | 30,624,923 | 18.1 | -2,967,475 | -1.8 | 33,885,209 | 20.1 | -4,124,205 | -2.4 |
| -3,879,100 | -2.0 | 37,278,015 | 19.0 | -4,321,470 | -2.2 | 35,280,626 | 18.0 | -2,844,183 | -1.5 | 36,258,804 | 18.5 | -2,225,535 | -1.1 |
| -3,616,853 | -1.7 | 40,186,850 | 18.8 | -4,134,602 | -1.9 | 38,878,188 | 18.1 | -2,519,421 | -1.2 | 40,268,049 | 18.8 | -4,011,634 | -1.9 |
| -5,509,562 | -2.5 | 41,095,130 | 19.0 | -4,566,626 | -2.1 | 37,923,599 | 17.5 | -2,827,706 | -1.3 | 40,364,463 | 18.6 | -3,641,010 | -1.7 |
| -5,252,387 | -2.4 | 44,205,554 | 19.8 | -5,527,993 | -2.5 | 40,399,317 | 18.1 | -3,302,227 | -1.5 | 44,320,140 | 19.8 | -5,818,992 | -2.6 |
| -5,674,209 | -2.3 | 48,217,884 | 19.8 | -6,244,294 | -2.6 | 45,033,141 | 18.5 | -4,623,702 | -1.9 | 47,725,324 | 19.6 | -6,524,099 | -2.7 |
| -6,727,361 | -2.7 | 49,262,243 | 19.6 | -6,888,295 | -2.7 | 45,010,270 | 17.9 | -4,476,085 | -1.8 | 48,684,797 | 19.3 | -6,091,970 | -2.4 |
| -6,768,820 | -2.1 | 44,516,010 | 13.7 | -9,293,125 | -2.9 | 41,857,350 | 12.9 | -5,863,274 | -1.8 | 43,724,048 | 13.5 | -8,272,784 | -2.6 |
| -8,819,640 | -2.7 | 43,599,858 | 21.4 | -6,100,662 | -3.0 | 41,193,696 | 20.2 | -7,890,026 | -3.9 | 40,130,850 | 19.7 | -7,475,760 | -3.7 |
| -6,055,120 | -3.0 | 43,965,076 | 20.5 | -2,117,696 | -1.0 | 38,383,376 | 17.9 | 1,595,580 | 0.7 | 36,837,666 | 17.2 | -3,618,749 | -1.7 |
| 661,656 | 0.3 | 32,792,749 | 16.6 | -4,685,426 | -2.4 | 32,990,070 | 16.7 | 2,055,791 | 1.0 | 35,181,227 | 17.8 | -4,793,526 | -2.4 |
| 1,726,720 | 0.9 | 34,495,184 | 14.8 | -36,576 | -0.0 | 41,404,376 | 17.7 | 2,335,283 | 1.0 | 39,103,932 | 16.7 | -2,401,397 | -1.0 |
| 2,203,048 | 0.9 | 39,965,597 | 16.8 | -9,391,322 | -4.0 | 43,566,903 | 18.3 | 2,630,805 | 1.1 | 41,045,931 | 17.3 | -6,088,915 | -2.6 |
| 1,025,996 | 0.4 | 39,515,989 | 16.7 | -6,921,262 | -2.9 | 45,558,490 | 19.2 | -1,892,820 | -0.8 | 39,704,955 | 16.8 | -2,444,882 | -1.0 |
| -1,938,086 | -0.8 | 36,669,336 | 14.9 | -18,168,708 | -7.4 | 55,403,595 | 22.5 | 731,335 | 0.3 | 42,045,237 | 17.1 | -5,330,615 | -2.2 |
| 1,563,968 | 0.6 | 47,042,279 | 19.3 | -11,969,779 | -4.9 | 44,356,746 | 18.2 | -618,620 | -0.3 | 45,410,805 | 18.6 | -1,440,548 | -0.6 |
| -4,054,247 | -1.7 | | | | | | | | | | | | |

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.
Explanation : Education Surtax is excluded.