

表3-6. 全國賦稅實徵淨額與預算數之比較

單位：新台幣千元；%

稅目別	95年 CY 2006			96年 CY 2007		
	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount
總計	1,600,803,894	1,471,263,943	108.8	1,733,894,782	1,614,809,794	107.4
一、稅課收入	1,556,651,792	1,436,732,943	108.3	1,685,875,406	1,569,485,794	107.4
(一)國稅	1,295,680,319	1,186,044,869	109.2	1,420,741,449	1,316,029,257	108.0
1.關稅	79,566,925	84,200,000	94.5	81,859,070	87,600,000	93.4
2.礦區稅	158	—	—	279	—	—
3.所得稅	646,217,799	537,507,777	120.2	730,159,866	653,227,779	111.8
(1)營利事業所得稅	311,887,576	276,348,888	112.9	382,633,510	343,894,445	111.3
(2)綜合所得稅	334,330,223	261,158,889	128.0	347,526,356	309,333,334	112.3
4.遺產及贈與稅	28,693,738	31,120,000	92.2	28,481,129	27,954,000	101.9
(1)遺產稅	23,516,468	24,740,000	95.1	21,779,848	22,364,000	97.4
(2)贈與稅	5,177,270	6,380,000	81.1	6,701,281	5,590,000	119.9
5.貨物稅	159,201,482	162,555,556	97.9	149,036,726	164,000,000	90.9
6.菸酒稅	51,041,996	50,000,000	102.1	50,415,193	51,000,000	98.9
7.證券交易稅	89,954,385	88,905,000	101.2	128,894,627	85,120,000	151.4
8.期貨交易稅	4,072,486	8,500,000	47.9	5,757,834	6,768,000	85.1
9.營業稅	236,931,350	223,256,536	106.1	246,136,725	240,359,478	102.4
(二)直轄市及縣(市)稅	260,963,574	250,688,074	104.1	265,128,923	253,456,537	104.6
10.土地稅	131,207,704	126,648,202	103.6	133,691,191	125,267,015	106.7
(1)田賦	—	—	—	—	—	—
(2)地價稅	54,660,359	52,555,552	104.0	59,008,809	53,877,514	109.5
(3)土地增值稅	76,547,345	74,092,650	103.3	74,682,382	71,389,501	104.6
11.房屋稅	52,493,513	50,588,605	103.8	53,882,845	51,875,405	103.9
12.使用牌照稅	52,548,499	52,720,260	99.7	53,271,422	54,215,383	98.3
13.契稅	14,013,856	10,973,535	127.7	13,636,896	11,821,828	115.4
14.印花稅	8,713,667	7,960,005	109.5	8,837,312	8,507,235	103.9
15.娛樂稅	1,986,335	1,797,467	110.5	1,809,257	1,769,671	102.2
(三)教育捐	7,899	—	—	5,034	—	—
二、公賣利益	—	—	—	—	—	—
三、金融保險業營業稅	26,643,871	24,600,000	108.3	28,130,888	25,800,000	109.0
四、健康福利捐	17,508,231	9,931,000	176.3	19,888,488	19,524,000	101.9

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：遺產及贈與稅實物抵繳金額98年計6,697,556千元。

Table 3-6. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

97年 CY 2008			98年 CY 2009			Item of Tax
實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	
1,760,438,282	1,740,892,786	101.1	1,530,282,190	1,784,091,474	85.8	<b>Grand Total</b>
1,710,617,299	1,696,417,786	100.8	1,483,518,036	1,736,750,974	85.4	<b>Taxes</b>
1,461,840,358	1,441,464,493	101.4	1,238,558,228	1,483,964,901	83.5	<b>National Taxes</b>
80,425,705	83,500,000	96.3	68,827,432	84,000,000	81.9	Customs Duties
21	—	—	38	—	—	Mining Concession Tax
834,988,400	752,064,414	111.0	640,966,779	799,971,110	80.1	Income Tax
445,244,861	386,758,859	115.1	334,162,587	405,194,444	82.5	Profit-seeking Enterprise Income Tax
389,743,539	365,305,555	106.7	306,804,192	394,776,666	77.7	Individual Income Tax
28,977,696	16,514,000	175.5	22,327,164	17,250,000	129.4	Estate and Gift Tax
23,871,158	13,210,000	180.7	17,224,637	13,800,000	124.8	Estate Tax
5,106,538	3,304,000	154.6	5,102,527	3,450,000	147.9	Gift Tax
126,659,613	151,495,556	83.6	127,878,770	142,850,000	89.5	Commodity Tax
49,506,301	53,375,000	92.8	45,349,092	53,750,000	84.4	Tobacco and Alcohol Tax
90,630,291	121,700,000	74.5	105,956,213	122,000,000	86.8	Securities Transactions Tax
6,691,514	4,675,000	143.1	3,749,691	5,000,000	75.0	Futures Transactions Tax
243,960,817	258,140,523	94.5	223,503,049	259,143,791	86.2	Business Tax
<b>248,771,541</b>	<b>254,953,293</b>	<b>97.6</b>	<b>244,959,658</b>	<b>252,786,073</b>	<b>96.9</b>	<b>Municipality &amp; County (City) Taxes</b>
116,082,367	125,427,226	92.5	112,366,946	122,121,449	92.0	Land Tax
—	—	—	—	—	—	Agricultural Land Tax
59,126,928	55,645,207	106.3	59,053,891	56,902,160	103.8	Land Value Tax
56,955,439	69,782,019	81.6	53,313,055	65,219,289	81.7	Land Value Increment Tax
55,343,250	53,172,737	104.1	56,346,975	54,637,274	103.1	House Tax
53,254,944	53,707,922	99.2	53,049,587	53,307,635	99.5	Vehicle License Tax
12,696,095	12,452,916	102.0	13,065,855	12,436,635	105.1	Deed Tax
9,649,862	8,489,631	113.7	8,463,872	8,649,618	97.9	Stamp Tax
1,745,023	1,702,861	102.5	1,666,423	1,633,462	102.0	Amusement Tax
5,400	—	—	150	—	—	<b>Education Surtax</b>
—	—	—	—	—	—	<b>Monopoly Revenues</b>
29,706,001	27,000,000	110.0	21,853,430	27,600,000	79.2	<b>Financial Enterprises Business Tax</b>
20,114,982	17,475,000	115.1	24,910,724	19,740,500	126.2	<b>Health and Welfare Surcharge on Tobacco</b>

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

Explanation : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 6,697,556 thousand in 2009.