# 表3-1. 全國賦稅實徵淨額－按稅目別分

單位：新臺幣百萬元

| 年度（月）別 | 總計 Grand Total | 關稅 Customs Duties | 所得稅 Income Tax | | | 遺產 Estate |
|---|---|---|---|---|---|---|
| | | | 小計 Subtotal | 營利事業所得稅 Profit-seeking Enterprise Income Tax | 綜合所得稅 Individual Income Tax | 小計 Subtotal |
| **96年** | **1,733,895** | **81,859** | **730,160** | **382,634** | **347,526** | **28,481** |
| **97年** | **1,760,438** | **80,426** | **834,988** | **445,245** | **389,744** | **28,978** |
| **98年** | **1,530,282** | **68,827** | **640,967** | **334,163** | **306,804** | **22,327** |
| **99年** | **1,622,244** | **89,484** | **590,387** | **285,701** | **304,686** | **40,330** |
| **100年** | **1,764,611** | **96,323** | **710,191** | **367,186** | **343,005** | **23,659** |
| **101年** | **1,796,697** | **94,918** | **760,810** | **367,744** | **393,065** | **28,280** |
| **102年** | **1,834,124** | **97,009** | **743,290** | **351,115** | **392,174** | **23,728** |
| **103年** | **1,976,107** | **107,142** | **813,484** | **402,632** | **410,852** | **25,444** |
| **104年** | **2,134,857** | **110,978** | **936,731** | **462,784** | **473,946** | **32,736** |
| **105年** | **2,224,075** | **114,971** | **1,006,360** | **510,388** | **495,972** | **47,515** |
| 11月 | 207,076 | 10,172 | 28,859 | 5,722 | 23,137 | 3,788 |
| 12月 | 138,590 | 11,109 | 32,576 | 9,516 | 23,060 | 5,584 |
| **106年** | **2,124,706** | **103,911** | **961,258** | **501,469** | **459,788** | **46,373** |
| 1月 | 132,331 | 8,311 | 22,644 | 1,168 | 21,476 | 2,462 |
| 2月 | 68,061 | 7,603 | 30,402 | 1,445 | 28,956 | 3,711 |
| 3月 | 146,675 | 10,226 | 19,738 | -2,330 | 22,068 | 5,468 |
| 4月 | 103,153 | 8,667 | 20,699 | 499 | 20,200 | 3,526 |
| 5月 | 304,719 | 8,927 | 117,432 | 81,713 | 35,719 | 4,173 |
| 6月 | 490,834 | 10,233 | 402,553 | 216,607 | 185,946 | 6,357 |
| 7月 | 120,838 | 10,396 | -5,616 | 3,490 | -9,106 | 3,830 |
| 8月 | 136,340 | 10,197 | 87,609 | 5,871 | 81,738 | 6,883 |
| 9月 | 280,475 | 9,782 | 151,086 | 111,854 | 39,232 | 3,628 |
| 10月 | 135,891 | 9,451 | 93,597 | 77,148 | 16,449 | 3,314 |
| 11月 | 205,390 | 10,117 | 21,114 | 4,004 | 17,109 | 3,021 |
| 較上年同月 增減值 | -1,686 | -55 | -7,746 | -1,718 | -6,028 | -767 |
| 較上年同月 增減率 | -0.8 | -0.5 | -26.8 | -30.0 | -26.1 | -20.3 |
| 較上年同期 增減值 | 39,220 | 49 | -12,527 | 596 | -13,123 | 4,441 |
| 較上年同期 增減率 | 1.9 | 0.0 | -1.3 | 0.1 | -2.8 | 10.6 |
| 累計分配預算數 金額 | 2,018,936 | 103,862 | 896,823 | 435,319 | 461,504 | 24,367 |
| 累計分配預算數 執行率 | 105.2 | 100.0 | 107.2 | 115.2 | 99.6 | 190.3 |

說　　明：1.特種貨物及勞務稅自100年6月起開徵。
2.特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

附　　註：1.遺產及贈與稅實物抵繳金額11月份計61,555,886元，累計至本月實物抵繳金額共為1,330,584,630元，截至本月尚未變現之實物抵繳金額為874,623,179元。
2.*遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。
3.**營業稅包含未指定用途部分營業稅與金融業營業稅(撥入金融業特別準備金)。

# Table 3-1. Total Net Tax Revenue－by Item of Tax

Unit：NT$ Million

| 及贈與稅＊ and Gife Tax | | 貨物稅 | 證券交易稅 | 期貨交易稅 | 菸酒稅＊ | 特種貨物及勞務稅 | Period | |
|---|---|---|---|---|---|---|---|---|
| 遺產稅 Estate Tax | 贈與稅 Gift Tax | Commodity Tax | Securities Transaction Tax | Futures Transaction Tax | Tobacco and Alcohol Tax | Specifically Selected Goods and Services Tax | | |
| 21,780 | 6,701 | 149,037 | 128,895 | 5,758 | 50,415 | － | 2007 | |
| 23,871 | 5,107 | 126,660 | 90,630 | 6,692 | 49,506 | － | 2008 | |
| 17,225 | 5,103 | 127,879 | 105,956 | 3,750 | 45,349 | － | 2009 | |
| 31,264 | 9,066 | 150,777 | 104,574 | 4,556 | 44,516 | － | 2010 | |
| 15,847 | 7,812 | 164,877 | 93,990 | 5,860 | 44,660 | 2,206 | 2011 | |
| 19,276 | 9,004 | 160,897 | 71,940 | 4,298 | 44,939 | 4,275 | 2012 | |
| 14,077 | 9,651 | 162,504 | 71,383 | 2,669 | 44,769 | 5,318 | 2013 | |
| 13,451 | 11,994 | 172,897 | 88,711 | 2,862 | 43,810 | 5,401 | 2014 | |
| 18,355 | 14,381 | 183,131 | 82,033 | 3,783 | 44,160 | 4,192 | 2015 | |
| 25,486 | 22,029 | 181,907 | 70,855 | 3,706 | 45,627 | 2,826 | 2016 | |
| 1,523 | 2,265 | 16,042 | 6,041 | 361 | 4,053 | 100 | Nov. | |
| 1,768 | 3,815 | 15,618 | 6,217 | 279 | 4,301 | 257 | Dec. | |
| 17,914 | 28,458 | 162,998 | 80,976 | 3,715 | 44,905 | 2,033 | 2017 | |
| 894 | 1,568 | 13,111 | 4,391 | 205 | 3,479 | 92 | Jan. | |
| 1,276 | 2,435 | 16,028 | 6,331 | 229 | 3,756 | 143 | Feb. | |
| 1,858 | 3,610 | 13,269 | 8,169 | 351 | 3,171 | 162 | Mar. | |
| 1,633 | 1,893 | 14,409 | 6,260 | 302 | 4,168 | 132 | Apr. | |
| 1,211 | 2,962 | 13,431 | 6,242 | 274 | 5,000 | 120 | May | |
| 1,981 | 4,376 | 14,620 | 7,305 | 369 | 6,849 | 176 | June | |
| 1,629 | 2,202 | 16,249 | 6,923 | 368 | 3,744 | 251 | July | |
| 2,399 | 4,484 | 16,457 | 8,891 | 438 | 2,223 | 315 | Aug. | |
| 1,560 | 2,067 | 15,843 | 9,545 | 443 | 3,653 | 234 | Sept. | |
| 1,552 | 1,761 | 14,783 | 7,297 | 331 | 4,368 | 189 | Oct. | |
| 1,921 | 1,100 | 14,798 | 9,622 | 404 | 4,494 | 219 | Nov. | |
| 398 | -1,165 | -1,244 | 3,581 | 44 | 440 | 118 | Growth Value | VS. Same Month Last Year |
| 26.1 | -51.4 | -7.8 | 59.3 | 12.1 | 10.9 | 117.7 | Growth Rate | |
| -5,803 | 10,245 | -3,290 | 16,338 | 288 | 3,579 | -536 | Growth Value | VS. Same Cumulation Jan. to Date |
| -24.5 | 56.2 | -2.0 | 25.3 | 8.4 | 8.7 | -20.9 | Growth Rate | |
| 14,621 | 9,745 | 169,860 | 89,986 | 3,664 | 41,843 | 1,662 | Value | Cumulative Distributed Budget |
| 122.5 | 292.0 | 96.0 | 90.0 | 101.4 | 107.3 | 122.3 | % of Yearly Budget | |

Explanation：1.The specifically selected goods and services tax was imposed from June 2011.

2.The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

Note：1.The total amount of using physical objects for payment of estate and gift taxes was NT$61,555,886 in Nov. 2017, the accumulated total amount was NT$1,330,584,630 as of this month, the unrealized total amount till the end of this month was NT$874,623,179.

2.*Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

3.**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special

# 表3-1. 全國賦稅實徵淨額－按稅目別分(續1完)

單位：新臺幣百萬元

| 年度（月）別 | 營業稅** | | 土地稅 Land Tax | | | 房屋稅 |
|---|---|---|---|---|---|---|
| | | 金融業營業稅 | 小計 | 地價稅 | 土地增值稅 | |
| | Business Tax | Financial Enterprises Business Tax | Subtotal | Land Value Tax | Land Value Increment Tax | House Tax |
| **96年** | **274,268** | **28,131** | **133,691** | **59,009** | **74,682** | **53,883** |
| **97年** | **273,667** | **29,706** | **116,082** | **59,127** | **56,955** | **55,343** |
| **98年** | **245,356** | **21,853** | **112,367** | **59,054** | **53,313** | **56,347** |
| **99年** | **289,816** | **21,602** | **136,357** | **63,044** | **73,313** | **58,203** |
| **100年** | **307,691** | **23,806** | **141,982** | **63,374** | **78,608** | **59,467** |
| **101年** | **306,537** | **24,720** | **143,849** | **62,712** | **81,137** | **61,796** |
| **102年** | **327,971** | **24,932** | **174,081** | **70,826** | **103,255** | **63,013** |
| **103年** | **360,698** | **25,609** | **173,175** | **71,516** | **101,659** | **64,673** |
| **104年** | **360,899** | **25,137** | **184,598** | **71,141** | **113,457** | **69,422** |
| **105年** | **378,354** | **23,746** | **177,274** | **93,888** | **83,385** | **72,963** |
| 11月 | 71,465 | 3,293 | 58,965 | 51,089 | 7,875 | 222 |
| 12月 | 7,772 | 1,249 | 48,893 | 39,140 | 9,754 | 263 |
| **106年** | **379,755** | **22,052** | **142,988** | **59,029** | **83,959** | **76,479** |
| 1月 | 62,188 | 3,444 | 9,139 | 958 | 8,181 | 197 |
| 2月 | -11,701 | 33 | 6,176 | 411 | 5,765 | 156 |
| 3月 | 68,193 | 3,547 | 8,888 | 678 | 8,210 | 286 |
| 4月 | -2,104 | -7 | 7,559 | 291 | 7,268 | 1,630 |
| 5月 | 66,966 | 3,431 | 9,036 | 273 | 8,764 | 43,525 |
| 6月 | -5,561 | 152 | 8,483 | 106 | 8,377 | 28,787 |
| 7月 | 70,641 | 4,329 | 7,621 | 210 | 7,411 | 687 |
| 8月 | -7,190 | 7 | 7,731 | 171 | 7,560 | 415 |
| 9月 | 73,262 | 3,575 | 8,588 | 202 | 8,386 | 337 |
| 10月 | -9,120 | 9 | 7,891 | 1,762 | 6,129 | 238 |
| 11月 | 74,181 | 3,532 | 61,874 | 53,966 | 7,907 | 220 |
| 較上年同月 增減值 | 2,716 | 239 | 2,909 | 2,877 | 32 | -1 |
| 較上年同月 增減率 | 3.8 | 7.3 | 4.9 | 5.6 | 0.4 | -0.5 |
| 較上年同期 增減值 | 9,173 | -445 | 14,607 | 4,281 | 10,327 | 3,780 |
| 較上年同期 增減率 | 2.5 | -2.0 | 11.4 | 7.8 | 14.0 | 5.2 |
| 累計分配預算數 金額 | 374,327 | 23,416 | 129,718 | 49,584 | 80,135 | 72,209 |
| 累計分配預算數 執行率 | 101.4 | 94.2 | 110.2 | 119.1 | 104.8 | 105.9 |

Table 3-1. Total Net Tax Revenue－by Item of Tax (Cont.1 End)

Unit：NT$ Million

| 使用牌照稅 Vehicle License Tax | 契稅 Deed Tax | 印花稅 Stamp Tax | 娛樂稅 Amusement Tax | 特別及臨時稅課 Special and Provisional Tax Levies | 教育捐 Education Tax | 健康福利捐 Health and Welfare Surcharge on Tobacco | Period | |
|---|---|---|---|---|---|---|---|---|
| **53,271** | **13,637** | **8,837** | **1,809** | **－** | **5** | **19,888** | **2007** | |
| **53,255** | **12,696** | **9,650** | **1,745** | **－** | **5** | **20,115** | **2008** | |
| **53,050** | **13,066** | **8,464** | **1,666** | **－** | **0** | **24,911** | **2009** | |
| **54,052** | **13,815** | **8,945** | **1,646** | **－** | **-9** | **34,795** | **2010** | |
| **55,380** | **12,640** | **9,397** | **1,676** | **－** | **1** | **34,609** | **2011** | |
| **56,534** | **11,693** | **10,009** | **1,566** | **－** | **2** | **34,352** | **2012** | |
| **57,759** | **13,560** | **10,377** | **1,634** | **－** | **1** | **35,057** | **2013** | |
| **59,326** | **12,535** | **10,644** | **1,624** | **793** | **0** | **32,889** | **2014** | |
| **61,679** | **13,827** | **11,285** | **1,633** | **667** | **7** | **33,097** | **2015** | |
| **63,016** | **11,376** | **10,644** | **1,525** | **795** | **-1** | **34,363** | **2016** | |
| 836 | 1,176 | 1,336 | 130 | 67 | － | 3,462 | Nov. | |
| 230 | 1,287 | 515 | 130 | 114 | 0 | 3,445 | Dec. | |
| **63,884** | **11,585** | **10,609** | **1,473** | **1,494** | **0** | **30,271** | **2017** | |
| 920 | 986 | 1,351 | 127 | 40 | － | 2,689 | Jan. | |
| 718 | 802 | 299 | 139 | 37 | － | 3,235 | Feb. | |
| 3,194 | 1,112 | 1,347 | 142 | 495 | － | 2,463 | Mar. | |
| 32,846 | 972 | 352 | 117 | 88 | － | 3,529 | Apr. | |
| 21,847 | 1,122 | 1,397 | 151 | 112 | 0 | 4,962 | May | |
| 1,307 | 1,246 | 482 | 132 | 129 | -0 | 7,366 | June | |
| 709 | 1,015 | 1,592 | 118 | 38 | － | 2,270 | July | |
| 567 | 1,056 | 489 | 139 | 31 | -0 | 89 | Aug. | |
| 290 | 1,095 | 1,474 | 135 | 342 | － | 738 | Sept. | |
| 630 | 988 | 405 | 135 | 128 | -0 | 1,265 | Oct. | |
| 857 | 1,192 | 1,419 | 137 | 54 | － | 1,666 | Nov. | |
| 21 | 16 | 83 | 8 | -13 | － | -1,796 | Growth Value | VS. Same Month Last Year |
| 2.5 | 1.3 | 6.2 | 6.0 | -20.0 | － | -51.9 | Growth Rate | |
| 1,098 | 1,497 | 479 | 78 | 812 | 2 | -647 | Growth Value | VS. Same Cumulation Jan. to Date |
| 1.7 | 14.8 | 4.7 | 5.6 | 119.1 | － | -2.1 | Growth Rate | |
| 61,406 | 9,723 | 9,598 | 1,382 | 1,515 | － | 26,993 | Value | Cumulative Distributed Budget |
| 104.0 | 119.2 | 110.5 | 106.6 | 98.6 | － | 112.1 | % of Yearly Budget | |