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 小計 Subtotal	營利事業所得稅 Profit-seeking Enterprise Income Tax	綜合所得稅 Individual Income Tax	遺產 Estate 小計 Subtotal
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**
106年		**2,251,246**	**114,957**	**986,412**	**503,312**	**483,100**	**51,085**
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
12月		126,540	11,046	25,154	1,843	23,311	4,713
107年		**1,333,662**	**57,701**	**670,318**	**349,723**	**320,595**	**13,565**
1月		147,450	9,968	18,596	-879	19,475	1,885
2月		56,195	8,010	24,500	1,056	23,444	1,622
3月		167,524	9,951	33,978	3,657	30,321	3,000
4月		104,584	9,343	17,869	-1,747	19,616	2,452
5月		378,973	10,300	175,838	135,564	40,274	2,502
6月		478,936	10,128	399,537	212,071	187,466	2,103
較上年同月	增減值	-11,897	-105	-3,016	-4,535	1,520	-4,255
	增減率	-2.4	-1.0	-0.7	-2.1	0.8	-66.9
較上年同期	增減值	87,890	3,734	56,850	50,622	6,228	-12,133
	增減率	7.1	6.9	9.3	16.9	2.0	-47.2
累計分配預算數	金額	1,244,579	55,718	611,641	314,861	296,780	16,028
	執行率	107.2	103.6	109.6	111.1	108.0	84.6

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6月份計31,414,762元，累計至本月實物抵繳金額共為834,401,679元，截至本月尚未變現之實物抵繳金額為612,173,091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		
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	Period	
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	
21,186	29,899	178,467	89,967	4,190	50,235	2,317	2017	
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.	
3,272	1,441	15,469	8,991	476	5,330	284	Dec.	
8,894	4,671	88,664	53,180	2,889	33,923	1,092	2018	
1,130	754	14,454	9,690	453	6,026	158	Jan.	
1,097	526	13,878	5,883	473	4,705	140	Feb.	
2,000	1,000	14,572	9,361	588	4,779	184	Mar.	
1,508	944	15,708	7,730	448	5,906	242	Apr.	
1,858	644	14,992	9,942	466	5,428	174	May	
1,301	802	15,059	10,574	461	7,079	194	June	
-680	-3,575	440	3,269	92	229	18	Growth Value	VS. Same Month Last Year
-34.3	-81.7	3.0	44.7	24.9	3.3	10.1	Growth Rate	
41	-12,174	3,796	14,482	1,159	7,500	268	Growth Value	VS. Same Cumulation Jan. to Date
0.5	-72.3	4.5	37.4	67.0	28.4	32.4	Growth Rate	
9,290	6,739	80,324	46,431	1,781	33,707	787	Value	Cumulative Distributed Budget
95.7	69.3	110.4	114.5	162.2	100.6	138.8	% 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$31,414,762 in June 2018, the accumulated total amount was NT$834,401,679 as of this month, the unrealized total amount till the end of this month was NT$612,173,091.

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 ** Business Tax	金融業營業稅 Financial Enterprises Business Tax	土地稅 Land Tax 小計 Subtotal	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax	房屋稅 House Tax
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
106年		384,978	23,124	188,638	94,776	93,862	76,724
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
12月		5,223	1,073	45,650	35,747	9,903	244
107年		197,611	11,106	48,759	2,260	46,499	76,249
1月		68,753	3,547	10,547	953	9,594	228
2月		-12,903	2	5,802	166	5,636	189
3月		73,342	3,757	9,048	476	8,572	234
4月		-1,462	-28	7,047	250	6,797	1,272
5月		74,501	3,660	8,657	233	8,424	49,241
6月		-4,620	168	7,659	183	7,476	25,086
較上年同月	增減值	941	16	-825	76	-901	-3,702
	增減率	16.9	10.7	-9.7	71.6	-10.8	-12.9
較上年同期	增減值	19,630	506	-523	-458	-65	1,667
	增減率	11.0	4.8	-1.1	-16.8	-0.1	2.2
累計分配預算數	金額	192,619	10,654	43,914	1,444	42,469	72,343
	執行率	102.6	104.2	111.0	156.5	109.5	105.4

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	
53,255	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	
64,077	12,789	11,100	1,596	1,535	0	32,178	2017	
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.	
193	1,204	491	123	41	-0	1,907	Dec.	
61,565	6,559	5,813	869	1,002	-0	13,904	2018	
972	1,232	1,531	144	143	－	2,670	Jan.	
724	740	304	145	66	－	1,916	Feb.	
3,444	1,116	1,537	146	395	-0	1,850	Mar.	
33,953	940	384	135	206	－	2,412	Apr.	
21,507	1,434	1,546	162	125	-0	2,156	May	
966	1,096	511	136	68	－	2,900	June	
-341	-149	29	4	-61	0	-4,466	Growth Value	VS. Same Month Last Year
-26.1	-12.0	5.9	3.3	-47.3	－	-60.6	Growth Rate	
734	319	583	61	102	-0	-10,339	Growth Value	VS. Same Cumulation Jan. to Date
1.2	5.1	11.2	7.5	11.3	－	-42.6	Growth Rate	
59,745	5,678	4,835	713	761	－	17,555	Value	Cumulative Distributed Budget
103.0	115.5	120.2	122.0	131.7	－	79.2	% of Yearly Budget	