表3-1. 全國賦稅實徵淨額－按稅目別分

（各稅不含教育捐在內）

(1)金　　額

單位:新台幣千元

稅目別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總計	**1,387,300,291**	**1,567,396,363**	**1,600,803,894**	**1,733,894,782**
一、稅課收入	**1,353,409,510**	**1,531,297,226**	**1,556,651,792**	**1,685,875,406**
(一)國稅	**1,097,710,291**	**1,269,562,886**	**1,295,680,319**	**1,420,741,449**
1.關稅	78,884,589	82,373,668	79,566,925	81,859,070
2.礦區稅	3,799	638	158	279
3.所得稅	455,913,822	625,807,052	646,217,799	730,159,866
(1)營利事業所得稅	241,088,853	329,357,079	311,887,576	382,633,510
(2)綜合所得稅	214,824,969	296,449,973	334,330,223	347,526,356
4.遺產及贈與稅	29,047,708	30,450,904	28,693,738	28,481,129
(1)遺產稅	23,162,455	24,109,673	23,516,468	21,779,848
(2)贈與稅	5,885,253	6,341,231	5,177,270	6,701,281
5.貨物稅	159,643,630	168,410,908	159,201,482	149,036,726
6.菸酒稅	48,336,188	50,443,151	51,041,996	50,415,193
7.證券交易稅	84,148,343	68,203,675	89,954,385	128,894,627
8.期貨交易稅	8,272,379	6,341,673	4,072,486	5,757,834
9.營業稅	233,459,833	237,531,217	236,931,350	246,136,725
(二)直轄市及縣(市)稅	**255,690,593**	**261,724,809**	**260,963,574**	**265,128,923**
10.土地稅	133,893,333	135,370,017	131,207,704	133,691,191
(1)田賦	—	—	—	—
(2)地價稅	52,617,195	53,705,856	54,660,359	59,008,809
(3)土地增值稅	81,276,138	81,664,161	76,547,345	74,682,382
11.房屋稅	49,323,149	50,876,888	52,493,513	53,882,845
12.使用牌照稅	49,904,368	51,863,060	52,548,499	53,271,422
13.契稅	12,936,962	13,178,008	14,013,856	13,636,896
14.印花稅	7,770,687	8,458,054	8,713,667	8,837,312
15.娛樂稅	1,862,094	1,978,782	1,986,335	1,809,257
(三)教育捐	**8,626**	**9,531**	**7,899**	**5,034**
二、金融保險業營業稅	**24,229,514**	**25,712,124**	**26,643,871**	**28,130,888**
三、健康福利捐	**9,661,267**	**10,387,013**	**17,508,231**	**19,888,488**
四、特種貨物及勞務稅	**—**	**—**	**—**	**—**

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1.公賣利益自91年1月1日（含）起停徵。
2.礦區稅因修法自92年12月31日（含）起改徵收礦產權利金不納入國稅。
3.特種貨物及勞務稅自100年6月起開徵。
4.遺產及贈與稅實物抵繳金額100年計4,373,033千元。

Table 3-1. Total Net Tax Revenues－by Item of Tax

(Education Surtax are excluded)

(1) Amount

Unit : NT$ 1,000

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item of Tax
1,760,438,282	**1,530,282,190**	**1,622,244,070**	**1,764,610,616**	**Grand Total**
1,710,617,299	**1,483,518,036**	**1,565,847,055**	**1,703,988,545**	**Taxes**
1,461,840,358	**1,238,558,228**	**1,292,838,818**	**1,423,444,129**	**National Taxes**
80,425,705	68,827,432	89,484,228	96,322,743	Customs Duties
21	38	11	86	Mining Concession Tax
834,988,400	640,966,779	590,387,476	710,191,056	Income Tax
445,244,861	334,162,587	285,701,268	367,186,074	Profit-seeking Enterprise Income Tax
389,743,539	306,804,192	304,686,208	343,004,982	Individual Income Tax
28,977,696	22,327,164	40,329,876	23,658,842	Estate and Gift Tax
23,871,158	17,224,637	31,264,086	15,847,227	Estate Tax
5,106,538	5,102,527	9,065,790	7,811,615	Gift Tax
126,659,613	127,878,770	150,777,174	164,876,634	Commodity Tax
49,506,301	45,349,092	44,516,115	44,660,361	Tobacco and Alcohol Tax
90,630,291	105,956,213	104,574,112	93,990,479	Securities Transactions Tax
6,691,514	3,749,691	4,556,136	5,859,643	Futures Transactions Tax
243,960,817	223,503,049	268,213,690	283,884,285	Business Tax
248,771,541	**244,959,658**	**273,017,088**	**280,543,298**	**Municipality & County (City) Taxes**
116,082,367	112,366,946	136,356,984	141,981,922	Land Tax
—	—	—	—	Agricultural Land Tax
59,126,928	59,053,891	63,044,266	63,374,107	Land Value Tax
56,955,439	53,313,055	73,312,718	78,607,815	Land Value Increment Tax
55,343,250	56,346,975	58,202,695	59,466,872	House Tax
53,254,944	53,049,587	54,051,738	55,380,372	Vehicle License Tax
12,696,095	13,065,855	13,815,457	12,640,465	Deed Tax
9,649,862	8,463,872	8,944,538	9,397,243	Stamp Tax
1,745,023	1,666,423	1,645,676	1,676,424	Amusement Tax
5,400	**150**	**-8,851**	**1,118**	**Education Surtax**
29,706,001	**21,853,430**	**21,602,057**	**23,806,475**	**Financial Enterprises Business Tax**
20,114,982	**24,910,724**	**34,794,958**	**34,609,126**	**Health and Welfare Surcharge on Tobacco**
—	**—**	**—**	**2,206,470**	**Specifically Selected Goods and Services Tax**

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

Explanation：1.Since Jan. 1, 2002, the Monopoly Revenues has been abolished.
2.Since Dec. 31, 2003, the Mining Concession Tax has been changed to Mining Royalty, and excluded from the National Taxes.
3.The specifically selected goods and services tax was imposed from June 2011.
4.The total amount of using physical objects for payment of estate and gift taxes was NT$ 4,373,033 thousand in 2011.

表3-1. 全國賦稅實徵淨額－按稅目別分(續1)

(各稅不含教育捐在內)

(2)年 增 率

稅目別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總計	**10.7**	**13.0**	**2.1**	**8.3**
一、稅課收入	**10.9**	**13.1**	**1.7**	**8.3**
(一)國稅	**10.7**	**15.7**	**2.1**	**9.7**
1.關稅	-4.7	4.4	-3.4	2.9
2.礦區稅	-62.7	-83.2	-75.2	76.6
3.所得稅	10.9	37.3	3.3	13.0
(1)營利事業所得稅	12.8	36.6	-5.3	22.7
(2)綜合所得稅	8.8	38.0	12.8	3.9
4.遺產及贈與稅	-3.5	4.8	-5.8	-0.7
(1)遺產稅	-6.1	4.1	-2.5	-7.4
(2)贈與稅	8.3	7.7	-18.4	29.4
5.貨物稅	9.3	5.5	-5.5	-6.4
6.菸酒稅	-2.9	4.4	1.2	-1.2
7.證券交易稅	21.5	-18.9	31.9	43.3
8.期貨交易稅	72.1	-23.3	-35.8	41.4
9.營業稅	18.2	1.7	-0.3	3.9
(二)直轄市及縣(市)稅	**11.8**	**2.4**	**-0.3**	**1.6**
10.土地稅	19.8	1.1	-3.1	1.9
(1)田賦	—	—	—	—
(2)地價稅	3.7	2.1	1.8	8.0
(3)土地增值稅	33.2	0.5	-6.3	-2.4
11.房屋稅	2.7	3.2	3.2	2.6
12.使用牌照稅	4.5	3.9	1.3	1.4
13.契稅	11.5	1.9	6.3	-2.7
14.印花稅	-0.2	8.8	3.0	1.4
15.娛樂稅	6.3	6.3	0.4	-8.9
(三)教育捐	**-51.8**	**10.5**	**-17.1**	**-36.3**
二、金融保險業營業稅	**8.0**	**6.1**	**3.6**	**5.6**
三、健康福利捐	**-5.4**	**7.5**	**68.6**	**13.6**
四、特種貨物及勞務稅	**—**	**—**	**—**	**—**

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

(Education Surtax are excluded)

(2) Annual Growth Rate

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item of Tax
1.5	-13.1	6.0	8.8	Grand Total
1.5	-13.3	5.5	8.8	Taxes
2.9	-15.3	4.4	10.1	National Taxes
-1.8	-14.4	30.0	7.6	Customs Duties
-92.5	81.0	-71.1	—	Mining Concession Tax
14.4	-23.2	-7.9	20.3	Income Tax
16.4	-24.9	-14.5	28.5	Profit-seeking Enterprise Income Tax
12.1	-21.3	-0.7	12.6	Individual Income Tax
1.7	-23.0	80.6	-41.3	Estate and Gift Tax
9.6	-27.8	81.5	-49.3	Estate Tax
-23.8	-0.1	77.7	-13.8	Gift Tax
-15.0	1.0	17.9	9.4	Commodity Tax
-1.8	-8.4	-1.8	0.3	Tobacco and Alcohol Tax
-29.7	16.9	-1.3	-10.1	Securities Transactions Tax
16.2	-44.0	21.5	28.6	Futures Transactions Tax
-0.9	-8.4	20.0	5.8	Business Tax
-6.2	-1.5	11.5	2.8	Municipality & County (City) Taxes
-13.2	-3.2	21.3	4.1	Land Tax
—	—	—	—	Agricultural Land Tax
0.2	-0.1	6.8	0.5	Land Value Tax
-23.7	-6.4	37.5	7.2	Land Value Increment Tax
2.7	1.8	3.3	2.2	House Tax
-0.0	-0.4	1.9	2.5	Vehicle License Tax
-6.9	2.9	5.7	-8.5	Deed Tax
9.2	-12.3	5.7	5.1	Stamp Tax
-3.6	-4.5	-1.2	1.9	Amusement Tax
7.3	-97.2	—	—	Education Surtax
5.6	-26.4	-1.2	10.2	Financial Enterprises Business Tax
1.1	23.8	39.7	-0.5	Health and Welfare Surcharge on Tobacco
—	—	—	—	Specifically Selected Goods and Services Tax

表3-1. 全國賦稅實徵淨額－按稅目別分(續2完)

（各稅不含教育捐在內）

(3)結　構　比

稅　目　別	93年 CY 2004	94年 CY 2005	95年 CY 2006	96年 CY 2007
總　　計	**100.0**	**100.0**	**100.0**	**100.0**
一、稅　課　收　入	**97.6**	**97.7**	**97.2**	**97.2**
(一)國　　稅	**79.1**	**81.0**	**80.9**	**81.9**
1.關　　稅	5.7	5.3	5.0	4.7
2.礦　區　稅	0.0	0.0	0.0	0.0
3.所　得　稅	32.9	39.9	40.4	42.1
(1)營利事業所得稅	17.4	21.0	19.5	22.1
(2)綜 合 所 得 稅	15.5	18.9	20.9	20.0
4.遺 產及 贈 與 稅	2.1	1.9	1.8	1.6
(1)遺　產　稅	1.7	1.5	1.5	1.3
(2)贈　與　稅	0.4	0.4	0.3	0.4
5.貨　物　稅	11.5	10.7	9.9	8.6
6.菸　酒　稅	3.5	3.2	3.2	2.9
7.證 券 交 易 稅	6.1	4.4	5.6	7.4
8.期 貨 交 易 稅	0.6	0.4	0.3	0.3
9.營　業　稅	16.8	15.2	14.8	14.2
(二)直轄市及縣(市)稅	**18.4**	**16.7**	**16.3**	**15.3**
10.土　地　稅	9.7	8.6	8.2	7.7
(1)田　　賦	－	－	－	－
(2)地　價　稅	3.8	3.4	3.4	3.4
(3)土 地 增 值 稅	5.9	5.2	4.8	4.3
11.房　屋　稅	3.6	3.2	3.3	3.1
12.使 用 牌 照 稅	3.6	3.3	3.3	3.1
13.契　　稅	0.9	0.8	0.9	0.8
14.印　花　稅	0.6	0.5	0.5	0.5
15.娛　樂　稅	0.1	0.1	0.1	0.1
(三)教　育　捐	**0.0**	**0.0**	**0.0**	**0.0**
二、金融保險業營業稅	**1.7**	**1.6**	**1.7**	**1.6**
三、健康福利捐	**0.7**	**0.7**	**1.1**	**1.1**
四、特種貨物及勞務稅	**－**	**－**	**－**	**－**

Table 3-1. Total Net Tax Revenues－by Item of Tax (Cont.2 End)

(Education Surtax are excluded)

(3) Percentage

97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
97.2	96.9	96.5	96.6	Taxes
83.0	80.9	79.7	80.7	National Taxes
4.6	4.5	5.5	5.5	Customs Duties
0.0	0.0	0.0	0.0	Mining Concession Tax
47.4	41.9	36.4	40.2	Income Tax
25.3	21.8	17.6	20.8	Profit-seeking Enterprise Income Tax
22.1	20.0	18.8	19.4	Individual Income Tax
1.6	1.5	2.5	1.3	Estate and Gift Tax
1.4	1.1	1.9	0.9	Estate Tax
0.3	0.3	0.6	0.4	Gift Tax
7.2	8.4	9.3	9.3	Commodity Tax
2.8	3.0	2.7	2.5	Tobacco and Alcohol Tax
5.1	6.9	6.4	5.3	Securities Transactions Tax
0.4	0.2	0.3	0.3	Futures Transactions Tax
13.9	14.6	16.5	16.1	Business Tax
14.1	16.0	16.8	15.9	Municipality & County (City) Taxes
6.6	7.3	8.4	8.0	Land Tax
—	—	—	—	Agricultural Land Tax
3.4	3.9	3.9	3.6	Land Value Tax
3.2	3.5	4.5	4.5	Land Value Increment Tax
3.1	3.7	3.6	3.4	House Tax
3.0	3.5	3.3	3.1	Vehicle License Tax
0.7	0.9	0.9	0.7	Deed Tax
0.5	0.6	0.6	0.5	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.0	0.0	-0.0	0.0	Education Surtax
1.7	1.4	1.3	1.3	Financial Enterprises Business Tax
1.1	1.6	2.1	2.0	Health and Welfare Surcharge on Tobacco
—	—	—	0.1	Specifically Selected Goods and Services Tax