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：新臺幣千元

稅目別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
總計	**1,567,396,363**	**1,600,803,894**	**1,733,894,782**	**1,760,438,282**
一、稅課收入	**1,531,297,226**	**1,556,651,792**	**1,685,875,406**	**1,710,617,299**
(一)國稅	**1,269,562,886**	**1,295,680,319**	**1,420,741,449**	**1,461,840,358**
關稅	82,373,668	79,566,925	81,859,070	80,425,705
所得稅	625,807,052	646,217,799	730,159,866	834,988,400
營利事業所得稅	329,357,079	311,887,576	382,633,510	445,244,861
綜合所得稅	296,449,973	334,330,223	347,526,356	389,743,539
遺產及贈與稅	30,450,904	28,693,738	28,481,129	28,977,696
遺產稅	24,109,673	23,516,468	21,779,848	23,871,158
贈與稅	6,341,231	5,177,270	6,701,281	5,106,538
營業稅	237,531,217	236,931,350	246,136,725	243,960,817
貨物稅	168,410,908	159,201,482	149,036,726	126,659,613
菸酒稅	50,443,151	51,041,996	50,415,193	49,506,301
證券交易稅	68,203,675	89,954,385	128,894,627	90,630,291
期貨交易稅	6,341,673	4,072,486	5,757,834	6,691,514
礦區稅	638	158	279	21
(二)直轄市及縣(市)稅	**261,724,809**	**260,963,574**	**265,128,923**	**248,771,541**
土地稅	135,370,017	131,207,704	133,691,191	116,082,367
地價稅	53,705,856	54,660,359	59,008,809	59,126,928
土地增值稅	81,664,161	76,547,345	74,682,382	56,955,439
房屋稅	50,876,888	52,493,513	53,882,845	55,343,250
使用牌照稅	51,863,060	52,548,499	53,271,422	53,254,944
契稅	13,178,008	14,013,856	13,636,896	12,696,095
印花稅	8,458,054	8,713,667	8,837,312	9,649,862
娛樂稅	1,978,782	1,986,335	1,809,257	1,745,023
(三)教育捐	**9,531**	**7,899**	**5,034**	**5,400**
二、金融保險業營業稅	**25,712,124**	**26,643,871**	**28,130,888**	**29,706,001**
三、健康福利捐	**10,387,013**	**17,508,231**	**19,888,488**	**20,114,982**
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101年計7,948,889千元。

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

(Education Surtax are excluded)

(1) Amount

Unit：NT$ 1,000

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item of Tax
1,530,282,190	**1,622,244,070**	**1,764,610,616**	**1,796,697,193**	**Grand Total**
1,483,518,036	**1,565,847,055**	**1,703,988,545**	**1,733,349,863**	**Taxes**
1,238,558,228	**1,292,838,818**	**1,423,444,129**	**1,447,899,812**	**National Taxes**
68,827,432	89,484,228	96,322,743	94,918,150	Customs Duties
640,966,779	590,387,476	710,191,056	760,809,633	Income Tax
334,162,587	285,701,268	367,186,074	367,744,332	Profit-seeking Enterprise Income Tax
306,804,192	304,686,208	343,004,982	393,065,301	Individual Income Tax
22,327,164	40,329,876	23,658,842	28,280,408	Estate and Gift Tax
17,224,637	31,264,086	15,847,227	19,276,361	Estate Tax
5,102,527	9,065,790	7,811,615	9,004,047	Gift Tax
223,503,049	268,213,690	283,884,285	281,817,236	Business Tax
127,878,770	150,777,174	164,876,634	160,897,298	Commodity Tax
45,349,092	44,516,115	44,660,361	44,938,842	Tobacco and Alcohol Tax
105,956,213	104,574,112	93,990,479	71,940,358	Securities Transactions Tax
3,749,691	4,556,136	5,859,643	4,297,887	Futures Transactions Tax
38	11	86	—	Mining Concession Tax
244,959,658	**273,017,088**	**280,543,298**	**285,447,913**	**Municipality & County (City) Taxes**
112,366,946	136,356,984	141,981,922	143,848,851	Land Tax
59,053,891	63,044,266	63,374,107	62,712,169	Land Value Tax
53,313,055	73,312,718	78,607,815	81,136,682	Land Value Increment Tax
56,346,975	58,202,695	59,466,872	61,796,279	House Tax
53,049,587	54,051,738	55,380,372	56,533,991	Vehicle License Tax
13,065,855	13,815,457	12,640,465	11,693,005	Deed Tax
8,463,872	8,944,538	9,397,243	10,009,459	Stamp Tax
1,666,423	1,645,676	1,676,424	1,566,328	Amusement Tax
150	**-8,851**	**1,118**	**2,138**	**Education Surtax**
21,853,430	**21,602,057**	**23,806,475**	**24,719,963**	**Financial Enterprises Business Tax**
24,910,724	**34,794,958**	**34,609,126**	**34,352,076**	**Health and Welfare Surcharge on Tobacco**
—	**—**	**2,206,470**	**4,275,291**	**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$ 7,948,889 thousand in 2012.

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

單位：%

稅目別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
總計	**13.0**	**2.1**	**8.3**	**1.5**
一、稅課收入	**13.1**	**1.7**	**8.3**	**1.5**
(一)國稅	**15.7**	**2.1**	**9.7**	**2.9**
關稅	4.4	-3.4	2.9	-1.8
所得稅	37.3	3.3	13.0	14.4
營利事業所得稅	36.6	-5.3	22.7	16.4
綜合所得稅	38.0	12.8	3.9	12.1
遺產及贈與稅	4.8	-5.8	-0.7	1.7
遺產稅	4.1	-2.5	-7.4	9.6
贈與稅	7.7	-18.4	29.4	-23.8
營業稅	1.7	-0.3	3.9	-0.9
貨物稅	5.5	-5.5	-6.4	-15.0
菸酒稅	4.4	1.2	-1.2	-1.8
證券交易稅	-18.9	31.9	43.3	-29.7
期貨交易稅	-23.3	-35.8	41.4	16.2
礦區稅	-83.2	-75.2	76.6	-92.5
(二)直轄市及縣(市)稅	**2.4**	**-0.3**	**1.6**	**-6.2**
土地稅	1.1	-3.1	1.9	-13.2
地價稅	2.1	1.8	8.0	0.2
土地增值稅	0.5	-6.3	-2.4	-23.7
房屋稅	3.2	3.2	2.6	2.7
使用牌照稅	3.9	1.3	1.4	-0.0
契稅	1.9	6.3	-2.7	-6.9
印花稅	8.8	3.0	1.4	9.2
娛樂稅	6.3	0.4	-8.9	-3.6
(三)教育捐	**10.5**	**-17.1**	**-36.3**	**7.3**
二、金融保險業營業稅	**6.1**	**3.6**	**5.6**	**5.6**
三、健康福利捐	**7.5**	**68.6**	**13.6**	**1.1**
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

Unit：%

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item of Tax
-13.1	**6.0**	**8.8**	**1.8**	**Grand Total**
-13.3	**5.5**	**8.8**	**1.7**	**Taxes**
-15.3	**4.4**	**10.1**	**1.7**	**National Taxes**
-14.4	30.0	7.6	-1.5	Customs Duties
-23.2	-7.9	20.3	7.1	Income Tax
-24.9	-14.5	28.5	0.2	Profit-seeking Enterprise Income Tax
-21.3	-0.7	12.6	14.6	Individual Income Tax
-23.0	80.6	-41.3	19.5	Estate and Gift Tax
-27.8	81.5	-49.3	21.6	Estate Tax
-0.1	77.7	-13.8	15.3	Gift Tax
-8.4	20.0	5.8	-0.7	Business Tax
1.0	17.9	9.4	-2.4	Commodity Tax
-8.4	-1.8	0.3	0.6	Tobacco and Alcohol Tax
16.9	-1.3	-10.1	-23.5	Securities Transactions Tax
-44.0	21.5	28.6	-26.7	Futures Transactions Tax
81.0	-71.1	—	—	Mining Concession Tax
-1.5	**11.5**	**2.8**	**1.7**	**Municipality & County (City) Taxes**
-3.2	21.3	4.1	1.3	Land Tax
-0.1	6.8	0.5	-1.0	Land Value Tax
-6.4	37.5	7.2	3.2	Land Value Increment Tax
1.8	3.3	2.2	3.9	House Tax
-0.4	1.9	2.5	2.1	Vehicle License Tax
2.9	5.7	-8.5	-7.5	Deed Tax
-12.3	5.7	5.1	6.5	Stamp Tax
-4.5	-1.2	1.9	-6.6	Amusement Tax
-97.2	**—**	**—**	**91.2**	**Education Surtax**
-26.4	**-1.2**	**10.2**	**3.8**	**Financial Enterprises Business Tax**
23.8	**39.7**	**-0.5**	**-0.7**	**Health and Welfare Surcharge on Tobacco**
—	**—**	**—**	**93.8**	**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

單位：%

稅目別	94年 CY 2005	95年 CY 2006	96年 CY 2007	97年 CY 2008
總計	**100.0**	**100.0**	**100.0**	**100.0**
一、稅課收入	**97.7**	**97.2**	**97.2**	**97.2**
(一)國稅	**81.0**	**80.9**	**81.9**	**83.0**
關稅	5.3	5.0	4.7	4.6
所得稅	39.9	40.4	42.1	47.4
營利事業所得稅	21.0	19.5	22.1	25.3
綜合所得稅	18.9	20.9	20.0	22.1
遺產及贈與稅	1.9	1.8	1.6	1.6
遺產稅	1.5	1.5	1.3	1.4
贈與稅	0.4	0.3	0.4	0.3
營業稅	15.2	14.8	14.2	13.9
貨物稅	10.7	9.9	8.6	7.2
菸酒稅	3.2	3.2	2.9	2.8
證券交易稅	4.4	5.6	7.4	5.1
期貨交易稅	0.4	0.3	0.3	0.4
礦區稅	0.0	0.0	0.0	0.0
(二)直轄市及縣(市)稅	**16.7**	**16.3**	**15.3**	**14.1**
土地稅	8.6	8.2	7.7	6.6
地價稅	3.4	3.4	3.4	3.4
土地增值稅	5.2	4.8	4.3	3.2
房屋稅	3.2	3.3	3.1	3.1
使用牌照稅	3.3	3.3	3.1	3.0
契稅	0.8	0.9	0.8	0.7
印花稅	0.5	0.5	0.5	0.5
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	**1.6**	**1.7**	**1.6**	**1.7**
三、健康福利捐	**0.7**	**1.1**	**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

Unit：%

98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012	Item of Tax
100.0	**100.0**	**100.0**	**100.0**	**Grand Total**
96.9	**96.5**	**96.6**	**96.5**	**Taxes**
80.9	**79.7**	**80.7**	**80.6**	**National Taxes**
4.5	5.5	5.5	5.3	Customs Duties
41.9	36.4	40.2	42.3	Income Tax
21.8	17.6	20.8	20.5	Profit-seeking Enterprise Income Tax
20.0	18.8	19.4	21.9	Individual Income Tax
1.5	2.5	1.3	1.6	Estate and Gift Tax
1.1	1.9	0.9	1.1	Estate Tax
0.3	0.6	0.4	0.5	Gift Tax
14.6	16.5	16.1	15.7	Business Tax
8.4	9.3	9.3	9.0	Commodity Tax
3.0	2.7	2.5	2.5	Tobacco and Alcohol Tax
6.9	6.4	5.3	4.0	Securities Transactions Tax
0.2	0.3	0.3	0.2	Futures Transactions Tax
0.0	0.0	0.0	—	Mining Concession Tax
16.0	**16.8**	**15.9**	**15.9**	**Municipality & County (City) Taxes**
7.3	8.4	8.0	8.0	Land Tax
3.9	3.9	3.6	3.5	Land Value Tax
3.5	4.5	4.5	4.5	Land Value Increment Tax
3.7	3.6	3.4	3.4	House Tax
3.5	3.3	3.1	3.1	Vehicle License Tax
0.9	0.9	0.7	0.7	Deed Tax
0.6	0.6	0.5	0.6	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.0	**-0.0**	**0.0**	**0.0**	**Education Surtax**
1.4	**1.3**	**1.3**	**1.4**	**Financial Enterprises Business Tax**
1.6	**2.1**	**2.0**	**1.9**	**Health and Welfare Surcharge on Tobacco**
—	—	**0.1**	**0.2**	**Specifically Selected Goods and Services Tax**