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	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
總計	**1,600,803,894**	**1,733,894,782**	**1,760,438,282**	**1,530,282,190**
一、稅課收入	**1,556,651,792**	**1,685,875,406**	**1,710,617,299**	**1,483,518,036**
(一)國稅	**1,295,680,319**	**1,420,741,449**	**1,461,840,358**	**1,238,558,228**
關稅	79,566,925	81,859,070	80,425,705	68,827,432
所得稅	646,217,799	730,159,866	834,988,400	640,966,779
營利事業所得稅	311,887,576	382,633,510	445,244,861	334,162,587
綜合所得稅	334,330,223	347,526,356	389,743,539	306,804,192
遺產及贈與稅	28,693,738	28,481,129	28,977,696	22,327,164
遺產稅	23,516,468	21,779,848	23,871,158	17,224,637
贈與稅	5,177,270	6,701,281	5,106,538	5,102,527
營業稅	236,931,350	246,136,725	243,960,817	223,503,049
貨物稅	159,201,482	149,036,726	126,659,613	127,878,770
菸酒稅	51,041,996	50,415,193	49,506,301	45,349,092
證券交易稅	89,954,385	128,894,627	90,630,291	105,956,213
期貨交易稅	4,072,486	5,757,834	6,691,514	3,749,691
礦區稅	158	279	21	38
(二)直轄市及縣(市)稅	**260,963,574**	**265,128,923**	**248,771,541**	**244,959,658**
土地稅	131,207,704	133,691,191	116,082,367	112,366,946
地價稅	54,660,359	59,008,809	59,126,928	59,053,891
土地增值稅	76,547,345	74,682,382	56,955,439	53,313,055
房屋稅	52,493,513	53,882,845	55,343,250	56,346,975
使用牌照稅	52,548,499	53,271,422	53,254,944	53,049,587
契稅	14,013,856	13,636,896	12,696,095	13,065,855
印花稅	8,713,667	8,837,312	9,649,862	8,463,872
娛樂稅	1,986,335	1,809,257	1,745,023	1,666,423
(三)教育捐	**7,899**	**5,034**	**5,400**	**150**
二、金融保險業營業稅	**26,643,871**	**28,130,888**	**29,706,001**	**21,853,430**
三、健康福利捐	**17,508,231**	**19,888,488**	**20,114,982**	**24,910,724**
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102年計1,807,123千元。

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

(Education Surtax are excluded)

(1) Amount

Unit：NT$ 1,000

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item of Tax
1,622,244,070	**1,764,610,616**	**1,796,697,193**	**1,834,124,153**	**Grand Total**
1,565,847,055	**1,703,988,545**	**1,733,349,863**	**1,768,816,736**	**Taxes**
1,292,838,818	**1,423,444,129**	**1,447,899,812**	**1,448,390,897**	**National Taxes**
89,484,228	96,322,743	94,918,150	97,008,695	Customs Duties
590,387,476	710,191,056	760,809,633	743,289,569	Income Tax
285,701,268	367,186,074	367,744,332	351,115,287	Profit-seeking Enterprise Income Tax
304,686,208	343,004,982	393,065,301	392,174,282	Individual Income Tax
40,329,876	23,658,842	28,280,408	23,727,917	Estate and Gift Tax
31,264,086	15,847,227	19,276,361	14,076,799	Estate Tax
9,065,790	7,811,615	9,004,047	9,651,118	Gift Tax
268,213,690	283,884,285	281,817,236	303,039,378	Business Tax
150,777,174	164,876,634	160,897,298	162,503,713	Commodity Tax
44,516,115	44,660,361	44,938,842	44,769,009	Tobacco and Alcohol Tax
104,574,112	93,990,479	71,940,358	71,383,425	Securities Transaction Tax
4,556,136	5,859,643	4,297,887	2,669,191	Futures Transaction Tax
11	86	－	－	Mining Concession Tax
273,017,088	**280,543,298**	**285,447,913**	**320,424,641**	**Municipality & County (City) Taxes**
136,356,984	141,981,922	143,848,851	174,080,706	Land Tax
63,044,266	63,374,107	62,712,169	70,826,019	Land Value Tax
73,312,718	78,607,815	81,136,682	103,254,687	Land Value Increment Tax
58,202,695	59,466,872	61,796,279	63,013,454	House Tax
54,051,738	55,380,372	56,533,991	57,759,406	Vehicle License Tax
13,815,457	12,640,465	11,693,005	13,560,334	Deed Tax
8,944,538	9,397,243	10,009,459	10,376,985	Stamp Tax
1,645,676	1,676,424	1,566,328	1,633,756	Amusement Tax
-8,851	**1,118**	**2,138**	**1,198**	**Education Surtax**
21,602,057	**23,806,475**	**24,719,963**	**24,931,718**	**Financial Enterprises Business Tax**
34,794,958	**34,609,126**	**34,352,076**	**35,057,254**	**Health and Welfare Surcharge on Tobacco**
－	**2,206,470**	**4,275,291**	**5,318,445**	**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$ 1,807,123 thousand in 2013.

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	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
總計	**2.1**	**8.3**	**1.5**	**-13.1**
一、稅課收入	**1.7**	**8.3**	**1.5**	**-13.3**
(一)國稅	**2.1**	**9.7**	**2.9**	**-15.3**
關稅	-3.4	2.9	-1.8	-14.4
所得稅	3.3	13.0	14.4	-23.2
營利事業所得稅	-5.3	22.7	16.4	-24.9
綜合所得稅	12.8	3.9	12.1	-21.3
遺產及贈與稅	-5.8	-0.7	1.7	-23.0
遺產稅	-2.5	-7.4	9.6	-27.8
贈與稅	-18.4	29.4	-23.8	-0.1
營業稅	-0.3	3.9	-0.9	-8.4
貨物稅	-5.5	-6.4	-15.0	1.0
菸酒稅	1.2	-1.2	-1.8	-8.4
證券交易稅	31.9	43.3	-29.7	16.9
期貨交易稅	-35.8	41.4	16.2	-44.0
礦區稅	-75.2	76.6	-92.5	81.0
(二)直轄市及縣(市)稅	**-0.3**	**1.6**	**-6.2**	**-1.5**
土地稅	-3.1	1.9	-13.2	-3.2
地價稅	1.8	8.0	0.2	-0.1
土地增值稅	-6.3	-2.4	-23.7	-6.4
房屋稅	3.2	2.6	2.7	1.8
使用牌照稅	1.3	1.4	-0.0	-0.4
契稅	6.3	-2.7	-6.9	2.9
印花稅	3.0	1.4	9.2	-12.3
娛樂稅	0.4	-8.9	-3.6	-4.5
(三)教育捐	**-17.1**	**-36.3**	**7.3**	**-97.2**
二、金融保險業營業稅	**3.6**	**5.6**	**5.6**	**-26.4**
三、健康福利捐	**68.6**	**13.6**	**1.1**	**23.8**
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：%

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item of Tax
6.0	**8.8**	**1.8**	**2.1**	**Grand Total**
5.5	**8.8**	**1.7**	**2.0**	**Taxes**
4.4	**10.1**	**1.7**	**0.0**	**National Taxes**
30.0	7.6	-1.5	2.2	Customs Duties
-7.9	20.3	7.1	-2.3	Income Tax
-14.5	28.5	0.2	-4.5	Profit-seeking Enterprise Income Tax
-0.7	12.6	14.6	-0.2	Individual Income Tax
80.6	-41.3	19.5	-16.1	Estate and Gift Tax
81.5	-49.3	21.6	-27.0	Estate Tax
77.7	-13.8	15.3	7.2	Gift Tax
20.0	5.8	-0.7	7.5	Business Tax
17.9	9.4	-2.4	1.0	Commodity Tax
-1.8	0.3	0.6	-0.4	Tobacco and Alcohol Tax
-1.3	-10.1	-23.5	-0.8	Securities Transaction Tax
21.5	28.6	-26.7	-37.9	Futures Transaction Tax
-71.1	—	—	—	Mining Concession Tax
11.5	**2.8**	**1.7**	**12.3**	**Municipality & County (City) Taxes**
21.3	4.1	1.3	21.0	Land Tax
6.8	0.5	-1.0	12.9	Land Value Tax
37.5	7.2	3.2	27.3	Land Value Increment Tax
3.3	2.2	3.9	2.0	House Tax
1.9	2.5	2.1	2.2	Vehicle License Tax
5.7	-8.5	-7.5	16.0	Deed Tax
5.7	5.1	6.5	3.7	Stamp Tax
-1.2	1.9	-6.6	4.3	Amusement Tax
—	—	**91.2**	**-44.0**	**Education Surtax**
-1.2	**10.2**	**3.8**	**0.9**	**Financial Enterprises Business Tax**
39.7	**-0.5**	**-0.7**	**2.1**	**Health and Welfare Surcharge on Tobacco**
—	—	**93.8**	**24.4**	**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	95年 CY 2006	96年 CY 2007	97年 CY 2008	98年 CY 2009
總計	**100.0**	**100.0**	**100.0**	**100.0**
一、稅課收入	**97.2**	**97.2**	**97.2**	**96.9**
(一)國稅	**80.9**	**81.9**	**83.0**	**80.9**
關稅	5.0	4.7	4.6	4.5
所得稅	40.4	42.1	47.4	41.9
營利事業所得稅	19.5	22.1	25.3	21.8
綜合所得稅	20.9	20.0	22.1	20.0
遺產及贈與稅	1.8	1.6	1.6	1.5
遺產稅	1.5	1.3	1.4	1.1
贈與稅	0.3	0.4	0.3	0.3
營業稅	14.8	14.2	13.9	14.6
貨物稅	9.9	8.6	7.2	8.4
菸酒稅	3.2	2.9	2.8	3.0
證券交易稅	5.6	7.4	5.1	6.9
期貨交易稅	0.3	0.3	0.4	0.2
礦區稅	0.0	0.0	0.0	0.0
(二)直轄市及縣(市)稅	**16.3**	**15.3**	**14.1**	**16.0**
土地稅	8.2	7.7	6.6	7.3
地價稅	3.4	3.4	3.4	3.9
土地增值稅	4.8	4.3	3.2	3.5
房屋稅	3.3	3.1	3.1	3.7
使用牌照稅	3.3	3.1	3.0	3.5
契稅	0.9	0.8	0.7	0.9
印花稅	0.5	0.5	0.5	0.6
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**	**1.4**
三、健康福利捐	**1.1**	**1.1**	**1.1**	**1.6**
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：%

99年 CY 2010	100年 CY 2011	101年 CY 2012	102年 CY 2013	Item of Tax
100.0	**100.0**	**100.0**	**100.0**	**Grand Total**
96.5	**96.6**	**96.5**	**96.4**	**Taxes**
79.7	**80.7**	**80.6**	**79.0**	**National Taxes**
5.5	5.5	5.3	5.3	Customs Duties
36.4	40.2	42.3	40.5	Income Tax
17.6	20.8	20.5	19.1	Profit-seeking Enterprise Income Tax
18.8	19.4	21.9	21.4	Individual Income Tax
2.5	1.3	1.6	1.3	Estate and Gift Tax
1.9	0.9	1.1	0.8	Estate Tax
0.6	0.4	0.5	0.5	Gift Tax
16.5	16.1	15.7	16.5	Business Tax
9.3	9.3	9.0	8.9	Commodity Tax
2.7	2.5	2.5	2.4	Tobacco and Alcohol Tax
6.4	5.3	4.0	3.9	Securities Transaction Tax
0.3	0.3	0.2	0.1	Futures Transaction Tax
0.0	0.0	—	—	Mining Concession Tax
16.8	**15.9**	**15.9**	**17.5**	**Municipality & County (City) Taxes**
8.4	8.0	8.0	9.5	Land Tax
3.9	3.6	3.5	3.9	Land Value Tax
4.5	4.5	4.5	5.6	Land Value Increment Tax
3.6	3.4	3.4	3.4	House Tax
3.3	3.1	3.1	3.1	Vehicle License Tax
0.9	0.7	0.7	0.7	Deed Tax
0.6	0.5	0.6	0.6	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
-0.0	**0.0**	**0.0**	**0.0**	**Education Surtax**
1.3	**1.3**	**1.4**	**1.4**	**Financial Enterprises Business Tax**
2.1	**2.0**	**1.9**	**1.9**	**Health and Welfare Surcharge on Tobacco**
—	**0.1**	**0.2**	**0.3**	**Specifically Selected Goods and Services Tax**