表3-1. 全國賦稅實徵淨額 - 按稅目別分 (1/3)

(各稅不含教育捐在內)

(1)金額

單位：新臺幣千元

稅目別	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
總計	1,530,282,190	1,622,244,070	1,764,610,616	1,796,697,193
關稅	68,827,432	89,484,228	96,322,743	94,918,150
所得稅	640,966,779	590,387,476	710,191,056	760,809,633
營利事業所得稅	334,162,587	285,701,268	367,186,074	367,744,332
綜合所得稅	306,804,192	304,686,208	343,004,982	393,065,301
遺產及贈與稅	22,327,164	40,329,876	23,658,842	28,280,408
遺產稅	17,224,637	31,264,086	15,847,227	19,276,361
贈與稅	5,102,527	9,065,790	7,811,615	9,004,047
貨物稅	127,878,770	150,777,174	164,876,634	160,897,298
證券交易稅	105,956,213	104,574,112	93,990,479	71,940,358
期貨交易稅	3,749,691	4,556,136	5,859,643	4,297,887
菸酒稅	45,349,092	44,516,115	44,660,361	44,938,842
特種貨物及勞務稅	-	-	2,206,470	4,275,291
營業稅	223,503,049	268,213,690	283,884,285	281,817,236
土地稅	112,366,946	136,356,984	141,981,922	143,848,851
地價稅	59,053,891	63,044,266	63,374,107	62,712,169
土地增值稅	53,313,055	73,312,718	78,607,815	81,136,682
房屋稅	56,346,975	58,202,695	59,466,872	61,796,279
使用牌照稅	53,049,587	54,051,738	55,380,372	56,533,991
契稅	13,065,855	13,815,457	12,640,465	11,693,005
印花稅	8,463,872	8,944,538	9,397,243	10,009,459
娛樂稅	1,666,423	1,645,676	1,676,424	1,566,328
特別及臨時稅課	-	-	-	-
教育捐	150	-8,851	1,118	2,138
金融業營業稅	21,853,430	21,602,057	23,806,475	24,719,963
健康福利捐	24,910,724	34,794,958	34,609,126	34,352,076

資料來源： 財政部所屬各機關及各縣市稽徵單位。

說　　明： 1.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。
2.特種貨物及勞務稅自100年6月起開徵。
3.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。
4.遺產及贈與稅實物抵繳金額105年計1,860,785千元。

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

(Education Surtax are excluded)

(1) Amount

Unit：NT$ 1,000

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	Item of Tax
1,834,124,153	1,976,106,922	2,134,857,093	2,224,075,454	Grand Total
97,008,695	107,141,879	110,977,956	114,971,077	Customs Duties
743,289,569	813,483,965	936,730,879	1,006,360,404	Income Tax
351,115,287	402,631,678	462,784,445	510,388,471	Profit-seeking Enterprise Income Tax
392,174,282	410,852,287	473,946,434	495,971,933	Individual Income Tax
23,727,917	25,444,324	32,735,575	47,515,086	Estate and Gift Tax
14,076,799	13,450,601	18,354,890	25,485,845	Estate Tax
9,651,118	11,993,723	14,380,685	22,029,241	Gift Tax
162,503,713	172,897,429	183,130,790	181,906,968	Commodity Tax
71,383,425	88,710,600	82,032,932	70,854,816	Securities Transaction Tax
2,669,191	2,861,748	3,783,497	3,705,866	Futures Transaction Tax
44,769,009	43,809,966	44,160,168	45,626,761	Tobacco and Alcohol Tax
5,318,445	5,400,976	4,191,738	2,825,530	Specifically Selected Goods and Services Tax
303,039,378	335,088,375	335,761,368	354,608,898	Business Tax
174,080,706	173,174,512	184,598,397	177,273,904	Land Tax
70,826,019	71,515,636	71,141,328	93,888,422	Land Value Tax
103,254,687	101,658,876	113,457,069	83,385,482	Land Value Increment Tax
63,013,454	64,672,878	69,421,961	72,962,850	House Tax
57,759,406	59,326,118	61,679,154	63,016,185	Vehicle License Tax
13,560,334	12,534,737	13,826,660	11,375,814	Deed Tax
10,376,985	10,643,617	11,285,336	10,644,443	Stamp Tax
1,633,756	1,623,815	1,632,574	1,524,589	Amusement Tax
-	793,363	666,530	795,174	Special and Provisional Tax Levies
1,198	493	7,393	-1,454	Education Surtax
24,931,718	25,609,386	25,137,156	23,745,524	Financial Enterprises Business Tax
35,057,254	32,888,741	33,097,029	34,363,019	Health and Welfare Surcharge on Tobacco

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

Explanation：1.Since Dec. 31, 2003, the Mining Concession Tax has been changed to Mining Royalty, and excluded from the National Taxes.
2.The specifically selected goods and services tax was imposed from June 2011.
3.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.
4.The total amount of using physical objects for payment of estate and gift taxes was NT$ 1,860,785 thousand in 2016.

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (2/3)

(各稅不含教育捐在內)

(2)年增率

單位：%

稅目別	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
總計	-13.1	6.0	8.8	1.8
關稅	-14.4	30.0	7.6	-1.5
所得稅	-23.2	-7.9	20.3	7.1
營利事業所得稅	-24.9	-14.5	28.5	0.2
綜合所得稅	-21.3	-0.7	12.6	14.6
遺產及贈與稅	-23.0	80.6	-41.3	19.5
遺產稅	-27.8	81.5	-49.3	21.6
贈與稅	-0.1	77.7	-13.8	15.3
貨物稅	1.0	17.9	9.4	-2.4
證券交易稅	16.9	-1.3	-10.1	-23.5
期貨交易稅	-44.0	21.5	28.6	-26.7
菸酒稅	-8.4	-1.8	0.3	0.6
特種貨物及勞務稅	-	-	-	93.8
營業稅	-8.4	20.0	5.8	-0.7
土地稅	-3.2	21.3	4.1	1.3
地價稅	-0.1	6.8	0.5	-1.0
土地增值稅	-6.4	37.5	7.2	3.2
房屋稅	1.8	3.3	2.2	3.9
使用牌照稅	-0.4	1.9	2.5	2.1
契稅	2.9	5.7	-8.5	-7.5
印花稅	-12.3	5.7	5.1	6.5
娛樂稅	-4.5	-1.2	1.9	-6.6
特別及臨時稅課	-	-	-	-
教育捐	-97.2	-	-	91.2
金融業營業稅	-26.4	-1.2	10.2	3.8
健康福利捐	23.8	39.7	-0.5	-0.7

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

(Education Surtax are excluded)

(2) Annual Growth Rate

Unit：%

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	Item of Tax
2.1	7.7	8.0	4.2	Grand Total
2.2	10.4	3.6	3.6	Customs Duties
-2.3	9.4	15.2	7.4	Income Tax
-4.5	14.7	14.9	10.3	Profit-seeking Enterprise Income Tax
-0.2	4.8	15.4	4.6	Individual Income Tax
-16.1	7.2	28.7	45.1	Estate and Gift Tax
-27.0	-4.4	36.5	38.9	Estate Tax
7.2	24.3	19.9	53.2	Gift Tax
1.0	6.4	5.9	-0.7	Commodity Tax
-0.8	24.3	-7.5	-13.6	Securities Transaction Tax
-37.9	7.2	32.2	-2.1	Futures Transaction Tax
-0.4	-2.1	0.8	3.3	Tobacco and Alcohol Tax
24.4	1.6	-22.4	-32.6	Specifically Selected Goods and Services Tax
7.5	10.6	0.2	5.6	Business Tax
21.0	-0.5	6.6	-4.0	Land Tax
12.9	1.0	-0.5	32.0	Land Value Tax
27.3	-1.5	11.6	-26.5	Land Value Increment Tax
2.0	2.6	7.3	5.1	House Tax
2.2	2.7	4.0	2.2	Vehicle License Tax
16.0	-7.6	10.3	-17.7	Deed Tax
3.7	2.6	6.0	-5.7	Stamp Tax
4.3	-0.6	0.5	-6.6	Amusement Tax
-	-	-16.0	19.3	Special and Provisional Tax Levies
-44.0	-58.8	-	-	Education Surtax
0.9	2.7	-1.8	-5.5	Financial Enterprises Business Tax
2.1	-6.2	0.6	3.8	Health and Welfare Surcharge on Tobacco

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (3/3)

(各稅不含教育捐在內)

(3)結構比

單位：%

稅目別	98年 CY 2009	99年 CY 2010	100年 CY 2011	101年 CY 2012
總計	100.0	100.0	100.0	100.0
關稅	4.5	5.5	5.5	5.3
所得稅	41.9	36.4	40.2	42.3
營利事業所得稅	21.8	17.6	20.8	20.5
綜合所得稅	20.0	18.8	19.4	21.9
遺產及贈與稅	1.5	2.5	1.3	1.6
遺產稅	1.1	1.9	0.9	1.1
贈與稅	0.3	0.6	0.4	0.5
貨物稅	8.4	9.3	9.3	9.0
證券交易稅	6.9	6.4	5.3	4.0
期貨交易稅	0.2	0.3	0.3	0.2
菸酒稅	3.0	2.7	2.5	2.5
特種貨物及勞務稅	-	-	0.1	0.2
營業稅	14.6	16.5	16.1	15.7
土地稅	7.3	8.4	8.0	8.0
地價稅	3.9	3.9	3.6	3.5
土地增值稅	3.5	4.5	4.5	4.5
房屋稅	3.7	3.6	3.4	3.4
使用牌照稅	3.5	3.3	3.1	3.1
契稅	0.9	0.9	0.7	0.7
印花稅	0.6	0.6	0.5	0.6
娛樂稅	0.1	0.1	0.1	0.1
特別及臨時稅課	-	-	-	-
教育捐	0.0	-0.0	0.0	0.0
金融業營業稅	1.4	1.3	1.3	1.4
健康福利捐	1.6	2.1	2.0	1.9

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

(Education Surtax are excluded)

(3) Percentage

Unit：%

102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
5.3	5.4	5.2	5.2	Customs Duties
40.5	41.2	43.9	45.2	Income Tax
19.1	20.4	21.7	22.9	Profit-seeking Enterprise Income Tax
21.4	20.8	22.2	22.3	Individual Income Tax
1.3	1.3	1.5	2.1	Estate and Gift Tax
0.8	0.7	0.9	1.1	Estate Tax
0.5	0.6	0.7	1.0	Gift Tax
8.9	8.7	8.6	8.2	Commodity Tax
3.9	4.5	3.8	3.2	Securities Transaction Tax
0.1	0.1	0.2	0.2	Futures Transaction Tax
2.4	2.2	2.1	2.1	Tobacco and Alcohol Tax
0.3	0.3	0.2	0.1	Specifically Selected Goods and Services Tax
16.5	17.0	15.7	15.9	Business Tax
9.5	8.8	8.6	8.0	Land Tax
3.9	3.6	3.3	4.2	Land Value Tax
5.6	5.1	5.3	3.7	Land Value Increment Tax
3.4	3.3	3.3	3.3	House Tax
3.1	3.0	2.9	2.8	Vehicle License Tax
0.7	0.6	0.6	0.5	Deed Tax
0.6	0.5	0.5	0.5	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
-	0.0	0.0	0.0	Special and Provisional Tax Levies
0.0	0.0	0.0	-0.0	Education Surtax
1.4	1.3	1.2	1.1	Financial Enterprises Business Tax
1.9	1.7	1.6	1.5	Health and Welfare Surcharge on Tobacco