

表3-7. 全國賦稅實徵淨額與預算數之比較

單位：新臺幣千元；%

| 稅 目 別    | 104年 CY 2015                |                           |                                 | 105年 CY 2016                |                           |                                 |
|----------|-----------------------------|---------------------------|---------------------------------|-----------------------------|---------------------------|---------------------------------|
|          | 實徵淨額<br>Net Tax<br>Revenues | 全年預算數<br>Budget<br>Amount | 達成率<br>% of<br>Budget<br>Amount | 實徵淨額<br>Net Tax<br>Revenues | 全年預算數<br>Budget<br>Amount | 達成率<br>% of<br>Budget<br>Amount |
| 總 計      | 2,134,857,093               | 1,947,069,583             | 109.6                           | 2,224,075,454               | 2,096,285,932             | 106.1                           |
| 關 稅      | 110,977,956                 | 110,000,000               | 100.9                           | 114,971,077                 | 114,300,000               | 100.6                           |
| 所 得 稅    | 936,730,879                 | 775,125,556               | 120.8                           | 1,006,360,404               | 902,470,000               | 111.5                           |
| 營利事業所得稅  | 462,784,445                 | 392,746,667               | 117.8                           | 510,388,471                 | 443,510,000               | 115.1                           |
| 綜合所得稅    | 473,946,434                 | 382,378,889               | 123.9                           | 495,971,933                 | 458,960,000               | 108.1                           |
| 遺產及贈與稅*  | 32,735,575                  | 25,751,000                | 127.1                           | 47,515,086                  | 25,820,000                | 184.0                           |
| 遺產稅*     | 18,354,890                  | 15,449,000                | 118.8                           | 25,485,845                  | 15,420,000                | 165.3                           |
| 贈與稅*     | 14,380,685                  | 10,302,000                | 139.6                           | 22,029,241                  | 10,400,000                | 211.8                           |
| 貨 物 稅    | 183,130,790                 | 174,136,667               | 105.2                           | 181,906,968                 | 178,225,555               | 102.1                           |
| 證券交易稅    | 82,032,932                  | 94,027,000                | 87.2                            | 70,854,816                  | 88,818,000                | 79.8                            |
| 期貨交易稅    | 3,783,497                   | 2,249,000                 | 168.2                           | 3,705,866                   | 2,862,000                 | 129.5                           |
| 菸 酒 稅*   | 44,160,168                  | 43,712,500                | 101.0                           | 45,626,761                  | 45,642,500                | 100.0                           |
| 特種貨物及勞務稅 | 4,191,738                   | 4,560,000                 | 91.9                            | 2,825,530                   | 2,033,000                 | 139.0                           |
| 營 業 稅**  | 360,898,524                 | 363,899,395               | 99.2                            | 378,354,422                 | 377,054,281               | 100.3                           |
| 金融業營業稅   | 25,137,156                  | 24,461,487                | 102.8                           | 23,745,524                  | 25,935,000                | 91.6                            |
| 土 地 稅    | 184,598,397                 | 171,716,611               | 107.5                           | 177,273,904                 | 174,854,186               | 101.4                           |
| 地價稅      | 71,141,328                  | 70,674,763                | 100.7                           | 93,888,422                  | 78,056,777                | 120.3                           |
| 土地增值稅    | 113,457,069                 | 101,041,848               | 112.3                           | 83,385,482                  | 96,797,409                | 86.1                            |
| 房 屋 稅    | 69,421,961                  | 66,373,895                | 104.6                           | 72,962,850                  | 68,855,974                | 106.0                           |
| 使用牌照稅    | 61,679,154                  | 59,314,522                | 104.0                           | 63,016,185                  | 60,374,730                | 104.4                           |
| 契 稅      | 13,826,660                  | 12,427,259                | 111.3                           | 11,375,814                  | 11,936,644                | 95.3                            |
| 印 花 稅    | 11,285,336                  | 9,998,636                 | 112.9                           | 10,644,443                  | 10,027,884                | 106.1                           |
| 娛 樂 稅    | 1,632,574                   | 1,516,754                 | 107.6                           | 1,524,589                   | 1,526,286                 | 99.9                            |
| 特別及臨時稅課  | 666,530                     | 760,788                   | 87.6                            | 795,174                     | 984,892                   | 80.7                            |
| 教 育 捐    | 7,393                       | -                         | -                               | -1,454                      | -                         | -                               |
| 健康福利捐    | 33,097,029                  | 31,500,000                | 105.1                           | 34,363,019                  | 30,500,000                | 112.7                           |

資料來源：財政部所屬各機關及各縣市稽徵單位。

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。

3.遺產及贈與稅實物抵繳金額107年計1,719,452千元。

附 註：1.\*遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。

2.\*\*營業稅包含未指定用途營業稅與金融業營業稅(撥入金融業特別準備金)。

Table 3-7. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

| 106年 CY 2017                |                           |                                 | 107年 CY 2018                |                           |                                 | Item of Tax                                     |
|-----------------------------|---------------------------|---------------------------------|-----------------------------|---------------------------|---------------------------------|---|
| 實徵淨額<br>Net Tax<br>Revenues | 全年預算數<br>Budget<br>Amount | 達成率<br>% of<br>Budget<br>Amount | 實徵淨額<br>Net Tax<br>Revenues | 全年預算數<br>Budget<br>Amount | 達成率<br>% of<br>Budget<br>Amount |   |
| 2,251,246,001               | 2,155,234,212             | 104.5                           | 2,386,944,903               | 2,297,293,646             | 103.9                           | Grand Total                                     |
| 114,956,843                 | 115,300,000               | 99.7                            | 120,056,787                 | 115,000,000               | 104.4                           | Customs Duties                                  |
| 986,412,046                 | 929,585,777               | 106.1                           | 1,077,079,297               | 1,037,861,111             | 103.8                           | Income Tax                                      |
| 503,312,206                 | 443,381,333               | 113.5                           | 567,944,689                 | 538,574,444               | 105.5                           | Profit-seeking Enterprise<br>Income Tax         |
| 483,099,840                 | 486,204,444               | 99.4                            | 509,134,609                 | 499,286,667               | 102.0                           | Individual Income Tax                           |
| 51,085,366                  | 26,805,000                | 190.6                           | 31,824,830                  | 33,105,000                | 96.1                            | Estate and Gift Tax*                            |
| 21,186,102                  | 16,085,000                | 131.7                           | 21,378,098                  | 19,187,000                | 111.4                           | Estate Tax*                                     |
| 29,899,264                  | 10,720,000                | 278.9                           | 10,446,732                  | 13,918,000                | 75.1                            | Gift Tax*                                       |
| 178,467,404                 | 186,147,778               | 95.9                            | 180,111,430                 | 170,451,111               | 105.7                           | Commodity Tax                                   |
| 89,967,010                  | 97,699,800                | 92.1                            | 101,170,666                 | 99,156,000                | 102.0                           | Securities Transaction Tax                      |
| 4,190,423                   | 4,004,000                 | 104.7                           | 6,099,829                   | 4,004,000                 | 152.3                           | Futures Transaction Tax                         |
| 50,234,984                  | 45,642,500                | 110.1                           | 69,602,514                  | 68,942,500                | 101.0                           | Tobacco and Alcohol Tax*                        |
| 2,316,766                   | 1,811,000                 | 127.9                           | 2,473,693                   | 1,584,000                 | 156.2                           | Specifically Selected Goods<br>and Services Tax |
| 384,978,061                 | 376,827,111               | 102.2                           | 415,408,541                 | 395,845,307               | 104.9                           | Business Tax**                                  |
| 23,124,126                  | 24,716,000                | 93.6                            | 24,473,563                  | 23,244,000                | 105.3                           | Financial Enterprises<br>Business Tax           |
| 188,638,208                 | 182,010,808               | 103.6                           | 182,436,812                 | 183,701,431               | 99.3                            | Land Tax  |
| 94,776,475                  | 91,953,839                | 103.1                           | 91,885,304                  | 93,457,920                | 98.3                            | Land Value Tax                                  |
| 93,861,733                  | 90,056,969                | 104.2                           | 90,551,508                  | 90,243,511                | 100.3                           | Land Value Increment Tax                        |
| 76,723,547                  | 72,705,936                | 105.5                           | 78,588,425                  | 75,225,695                | 104.5                           | House Tax                                       |
| 64,076,999                  | 62,036,856                | 103.3                           | 64,830,354                  | 63,475,349                | 102.1                           | Vehicle License Tax                             |
| 12,789,424                  | 11,331,594                | 112.9                           | 13,365,520                  | 12,088,785                | 110.6                           | Deed Tax  |
| 11,099,530                  | 10,163,121                | 109.2                           | 12,146,755                  | 10,432,967                | 116.4                           | Stamp Tax                                       |
| 1,595,772                   | 1,525,922                 | 104.6                           | 1,777,643                   | 1,470,439                 | 120.9                           | Amusement Tax                                   |
| 1,535,207                   | 1,637,009                 | 93.8                            | 1,785,347                   | 1,649,951                 | 108.2                           | Special and Provisional Tax<br>Levies           |
| 175                         | -                         | -                               | -12                         | -                         | -                               | Education Surtax                                |
| 32,178,236                  | 30,000,000                | 107.3                           | 28,186,471                  | 23,300,000                | 121.0                           | Health and Welfare Surcharge<br>on Tobacco      |

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

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.

3.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,719,452 thousand in 2018.

Note : 1.\*Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

2.\*\*Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special reserves.