

表3-1. 全國賦稅實徵淨額—按稅目別分

單位：新台幣百萬元

年度(月)別	總計	稅 課						
		Revenues from						
		合計	關稅	礦區稅	所得稅			
					Income Tax			
Grand Total	Total	Customs Duties	Mining Concession Tax	小計	營利事業所得稅 Enterprise Income Tax	綜合所得稅 Individual Income Tax		
				Subtotal				
91年	1,225,601	1,190,874	85,901	10	392,939	165,759	227,180	
92年	1,252,766	1,220,116	82,783	10	411,087	213,683	197,404	
93年	1,387,300	1,353,410	78,885	4	455,914	241,089	214,825	
94年	1,567,396	1,531,297	82,374	1	625,807	329,357	296,450	
95年	1,600,804	1,556,652	79,567	0	646,218	311,888	334,330	
96年	1,733,895	1,685,875	81,859	0	730,160	382,634	347,526	
97年	1,760,438	1,710,617	80,426	0	834,988	445,245	389,744	
98年	1,530,282	1,483,518	68,827	0	640,967	334,163	306,804	
99年	1,622,244	1,565,847	89,484	0	590,387	285,701	304,686	
100年	1,764,611	1,703,989	96,323	0	710,191	367,186	343,005	
10月	108,926	106,422	8,385	-	73,900	65,920	7,980	
11月	169,098	162,539	8,331	-	19,618	725	18,893	
12月	109,592	104,016	9,223	0	28,569	7,300	21,268	
101年	1,529,768	1,477,384	78,089	-	710,330	355,953	354,376	
1月	93,448	87,165	6,479	-	19,995	1,478	18,518	
2月	74,162	70,860	6,535	-	32,862	62	32,799	
3月	140,017	132,185	8,411	-	22,097	2,839	19,257	
4月	90,634	88,372	7,715	-	17,901	305	17,596	
5月	304,924	296,854	8,258	-	138,171	97,925	40,245	
6月	342,229	338,905	7,480	-	278,422	131,741	146,681	
7月	88,440	80,926	8,232	-	-16,158	2,273	-18,431	
8月	99,589	96,442	8,249	-	59,393	5,274	54,119	
9月	182,205	175,075	8,007	-	78,633	48,295	30,338	
10月	114,120	110,599	8,724	-	79,014	65,760	13,254	
較上年	增減值	5,195	4,176	339	-	5,114	-161	5,274
同月	增減率	4.8	3.9	4.0	-	6.9	-0.2	66.1
較上年	增減值	43,848	39,951	-679	-	48,325	-3,208	51,533
同期	增減率	3.0	2.8	-0.9	-	7.3	-0.9	17.0
累計	金額	1,543,804	1,498,052	80,220	-	658,971	341,168	317,803
分配	執行率	99.1	98.6	97.3	-	107.8	104.3	111.5
預算數								

說明：特種貨物及勞務稅自100年6月起開徵，惟其分配及運用辦法於101年1月9日發布施行，故100年6月-12月間稅款，併計100年12月稅收統計中。

附註：遺產及贈與稅實物抵繳金額10月份計150,618,563元，累計至本月實物抵繳金額共為7,441,639,045元，截至本月尚未變現之實物抵繳金額為6,937,458,831元。

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

Unit : NT\$ Million

收 入 Taxes							FY (Month)	
遺產及贈與稅 Estate and Gift Tax			貨物稅	菸酒稅	證券交易稅	期貨交易稅		
小計	遺產稅	贈與稅	Commodity Tax	Tobacco and Alcohol Tax	Securities Transactions Tax	Futures Transactions Tax		
Subtotal	Estate Tax	Gift Tax						
23,537	19,417	4,120	143,641	41,188	76,794	2,864	CY 2002	
30,106	24,671	5,435	146,012	49,773	69,283	4,806	CY 2003	
29,048	23,162	5,885	159,644	48,336	84,148	8,272	CY 2004	
30,451	24,110	6,341	168,411	50,443	68,204	6,342	CY 2005	
28,694	23,516	5,177	159,201	51,042	89,954	4,072	CY 2006	
28,481	21,780	6,701	149,037	50,415	128,895	5,758	CY 2007	
28,978	23,871	5,107	126,660	49,506	90,630	6,692	CY 2008	
22,327	17,225	5,103	127,879	45,349	105,956	3,750	CY 2009	
40,330	31,264	9,066	150,777	44,516	104,574	4,556	CY 2010	
23,659	15,847	7,812	164,877	44,660	93,990	5,860	CY 2011	
2,933	2,076	857	7,714	3,665	6,085	380	Oct.	
2,939	2,127	812	20,228	3,467	6,961	497	Nov.	
2,970	1,799	1,170	13,760	4,185	5,642	413	Dec.	
24,223	17,266	6,956	132,509	37,416	60,166	3,562	CY 2012	
912	518	394	6,204	2,976	3,943	205	Jan.	
3,466	2,439	1,028	13,542	3,625	9,458	405	Feb.	
2,252	1,386	866	18,990	3,702	8,568	447	Mar.	
1,445	888	556	13,533	3,867	5,705	410	Apr.	
2,938	2,439	500	14,200	3,432	5,509	421	May	
5,031	4,461	570	13,392	4,073	5,125	376	June	
2,178	1,309	869	14,135	3,890	4,897	352	July	
2,435	1,774	661	14,415	3,998	6,059	337	Aug.	
1,514	931	583	11,808	4,813	5,766	293	Sept.	
2,053	1,123	930	12,290	3,039	5,134	315	Oct.	
-880	-953	73	4,576	-625	-951	-65	Growth Value	VS. Same Month
-30.0	-45.9	8.5	59.3	-17.1	-15.6	-17.0	Growth Rate	Last Year
6,473	5,346	1,127	1,622	408	-21,222	-1,388	Growth Value	VS. Same
36.5	44.8	19.3	1.2	1.1	-26.1	-28.0	Growth Rate	Cumulation
19,672	13,770	5,902	142,269	41,137	104,777	4,959	Value	Distributed
123.1	125.4	117.9	93.1	91.0	57.4	71.8	% of Yearly Budget	Budget

Explanation : The specifically selected goods and services tax was imposed from June 2011. However, the regulations for distribution and use of the tax was enforced on Jan. 9 2012, the total amount of tax during the period from Jun. to Dec. 2011 was included in the tax revenue statistics of Dec. 2011.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$150,618,563 in Oct. 2012, the accumulated total amount was NT\$7,441,639,045 as of this month, the unrealized total amount till the end of this month was NT\$6,937,458,831.

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

Unit : NT\$ Million

收 Taxes		入		公賣利益 (應繳庫數) Monopoly Revenues Tax	金融保險業 營業稅 Financial Enterprises Business Tax	健康福利捐 Health and Welfare Surcharge on Tobacco	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	FY (Month)	
印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育捐 Education Tax							
6,911	1,649	23	346	26,083	8,298	-		CY 2002	
7,786	1,751	18	-	22,433	10,217	-		CY 2003	
7,771	1,862	9	-	24,230	9,661	-		CY 2004	
8,458	1,979	10	-	25,712	10,387	-		CY 2005	
8,714	1,986	8	-	26,644	17,508	-		CY 2006	
8,837	1,809	5	-	28,131	19,888	-		CY 2007	
9,650	1,745	5	-	29,706	20,115	-		CY 2008	
8,464	1,666	0	-	21,853	24,911	-		CY 2009	
8,945	1,646	-9	-	21,602	34,795	-		CY 2010	
9,397	1,676	1	-	23,806	34,609	2,206		CY 2011	
335	133	0	-	33	2,470	-		Oct.	
1,114	137	1	-	3,936	2,623	-		Nov.	
494	125	-0	-	42	3,327	2,206		Dec.	
8,251	1,313	2	-	20,859	28,104	3,422		CY 2012	
1,253	128	-0	-	3,853	2,233	198		Jan.	
285	132	0	-	40	3,001	261		Feb.	
1,131	136	0	-	4,069	3,384	379		Mar.	
364	124	0	-	41	1,875	345		Apr.	
1,208	134	0	-	4,185	3,502	383		May	
398	123	0	-	22	2,900	402		June	
1,355	132	0	-	4,261	2,750	503		July	
438	141	0	-	52	2,766	330		Aug.	
1,401	132	-0	-	4,301	2,512	317		Sept.	
419	132	1	-	37	3,182	303		Oct.	
84	-1	1	-	3	712	303	Growth Value	VS. Same Month Last Year	
25.2	-1.1	-	-	9.8	28.8	-	Growth Rate		
462	-101	2	-	1,030	-555	3,422	Growth Value	VS. Same Cumulation Jan. to Date	
5.9	-7.1	-	-	5.2	-1.9	-	Growth Rate		
7,906	1,326	-	-	19,185	24,828	1,739	Value % of Yearly Budget	Cumulative Distributed Budget	
104.4	99.0	-	-	108.7	113.2	196.8			