

表3-1. 全國賦稅實徵淨額－按稅目別分

單位：新臺幣百萬元

年度(月)別	總計 Grand Total	關稅 Customs Duties	所得稅 Income Tax			遺產 Estate	
			小計 Subtotal	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合 所得稅 Individual Income Tax	小計 Subtotal	
95年	1,600,804	79,567	646,218	311,888	334,330	28,694	
96年	1,733,895	81,859	730,160	382,634	347,526	28,481	
97年	1,760,438	80,426	834,988	445,245	389,744	28,978	
98年	1,530,282	68,827	640,967	334,163	306,804	22,327	
99年	1,622,244	89,484	590,387	285,701	304,686	40,330	
100年	1,764,611	96,323	710,191	367,186	343,005	23,659	
101年	1,796,697	94,918	760,810	367,744	393,065	28,280	
102年	1,834,124	97,009	743,290	351,115	392,174	23,728	
103年	1,976,107	107,142	813,484	402,632	410,852	25,444	
104年	2,134,857	110,978	936,731	462,784	473,946	32,736	
7月	104,763	9,451	-18,068	2,488	-20,557	2,189	
8月	117,884	9,724	68,938	5,726	63,212	2,808	
9月	193,065	8,782	78,356	39,460	38,895	2,050	
10月	194,028	9,480	146,562	124,128	22,435	3,957	
11月	189,280	9,135	26,405	3,856	22,548	4,384	
12月	141,264	10,794	30,822	7,922	22,900	4,793	
105年	1,342,880	65,622	624,511	306,057	318,455	23,214	
1月	133,106	9,560	22,079	2,072	20,007	2,658	
2月	62,854	7,869	26,341	1,649	24,691	6,324	
3月	149,544	9,720	32,571	-405	32,976	3,097	
4月	100,173	9,509	17,669	-132	17,802	2,715	
5月	334,853	9,425	154,054	108,076	45,978	2,524	
6月	446,454	10,039	377,699	192,599	185,100	2,490	
7月	115,895	9,500	-5,901	2,198	-8,099	3,407	
較上年 同月	增減值 增減率	11,131 10.6	49 0.5	12,167 67.3	-290 -11.7	12,458 60.6	1,218 55.6
較上年 同期	增減值 增減率	43,542 3.4	2,559 4.1	38,863 6.6	24,364 8.6	14,499 4.8	8,471 57.5
累計 分配 預算數	金額 執行率	1,294,006 103.8	65,370 100.4	578,243 108.0	268,708 113.9	309,535 102.9	14,767 157.2

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。

附註：遺產及贈與稅實物抵繳金額7月份計701,160,341元，累計至本月實物抵繳金額共為1,210,152,476元，截至本月尚未變現之實物抵繳金額為1,079,086,494元。

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

Unit : NT\$ Million

及贈與稅 and Gift Tax		貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	Period	
遺產稅 Estate Tax	贈與稅 Gift Tax							
23,516	5,177	159,201	89,954	4,072	51,042	—	2006	
21,780	6,701	149,037	128,895	5,758	50,415	—	2007	
23,871	5,107	126,660	90,630	6,692	49,506	—	2008	
17,225	5,103	127,879	105,956	3,750	45,349	—	2009	
31,264	9,066	150,777	104,574	4,556	44,516	—	2010	
15,847	7,812	164,877	93,990	5,860	44,660	2,206	2011	
19,276	9,004	160,897	71,940	4,298	44,939	4,275	2012	
14,077	9,651	162,504	71,383	2,669	44,769	5,318	2013	
13,451	11,994	172,897	88,711	2,862	43,810	5,401	2014	
18,355	14,381	183,131	82,033	3,783	44,160	4,192	2015	
1,322	868	17,627	7,212	385	3,976	370	July	
1,619	1,189	16,878	6,850	440	3,983	357	Aug.	
1,386	664	15,142	6,235	329	3,906	286	Sept.	
2,599	1,358	13,351	6,974	297	3,804	239	Oct.	
2,202	2,182	14,902	7,066	351	3,570	387	Nov.	
1,926	2,867	15,720	7,642	360	4,203	492	Dec.	
13,673	9,542	108,194	41,342	2,158	24,921	1,841	2016	
976	1,682	13,450	5,813	382	4,046	307	Jan.	
5,020	1,304	17,919	4,024	197	3,174	175	Feb.	
1,437	1,660	13,601	7,976	340	2,914	307	Mar.	
1,434	1,281	16,198	5,746	303	3,527	222	Apr.	
1,434	1,090	15,751	5,695	322	3,277	308	May	
1,669	820	16,154	5,816	311	4,126	262	June	
1,701	1,706	15,121	6,271	304	3,857	262	July	
380	838	-2,506	-941	-81	-119	-108	Growth Value	VS. Same
28.7	96.6	-14.2	-13.0	-21.0	-3.0	-29.3	Growth Rate	Month
5,050	3,421	1,056	-5,925	151	228	-589	Growth Value	Last Year
58.6	55.9	1.0	-12.5	7.5	0.9	-24.2	Growth Rate	Jan. to Date
8,828	5,939	101,437	51,251	1,652	26,199	1,196	Value	Cumulative
154.9	160.7	106.7	80.7	130.6	95.1	153.9	% of Yearly	Distributed
							Budget	Budget

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.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$701,160,341 in July 2016, the accumulated total amount was NT\$1,210,152,476 as of this month, the unrealized total amount till the end of this month was NT\$1,079,086,494.

表3-1. 全國賦稅實徵淨額—按稅目別分(續1完)

單位：新臺幣百萬元

年度(月)別	營業稅 Business Tax	礦區稅 Mining Concession Tax	土地稅 Land Tax			房屋稅 House Tax	使用牌照稅 Vehicle License Tax	
			小計 Subtotal	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax			
95年	236,931	0	131,208	54,660	76,547	52,494	52,548	
96年	246,137	0	133,691	59,009	74,682	53,883	53,271	
97年	243,961	0	116,082	59,127	56,955	55,343	53,255	
98年	223,503	0	112,367	59,054	53,313	56,347	53,050	
99年	268,214	0	136,357	63,044	73,313	58,203	54,052	
100年	283,884	0	141,982	63,374	78,608	59,467	55,380	
101年	281,817	—	143,849	62,712	81,137	61,796	56,534	
102年	303,039	—	174,081	70,826	103,255	63,013	57,759	
103年	335,088	—	173,175	71,516	101,659	64,673	59,326	
104年	335,761	—	184,598	71,141	113,457	69,422	61,679	
7月	62,139	—	9,030	151	8,879	648	736	
8月	-5,481	—	7,635	167	7,468	462	516	
9月	60,938	—	7,022	204	6,818	433	303	
10月	-5,163	—	9,120	984	8,135	330	640	
11月	65,264	—	47,462	37,570	9,893	222	850	
12月	3,882	—	53,924	30,320	23,604	353	197	
105年	225,510	—	46,146	1,870	44,277	71,384	60,448	
1月	57,222	—	7,347	732	6,615	187	922	
2月	-11,129	—	3,826	175	3,652	130	649	
3月	60,628	—	6,702	261	6,441	193	3,247	
4月	-959	—	5,888	202	5,686	1,606	33,949	
5月	62,384	—	7,035	189	6,847	45,739	19,877	
6月	-5,884	—	6,928	173	6,755	22,935	1,124	
7月	63,247	—	8,421	139	8,281	595	681	
較上年	增減值	1,108	—	-609	-11	-598	-53	-55
同月	增減率	1.8	—	-6.7	-7.4	-6.7	-8.2	-7.5
較上年	增減值	9,189	—	-13,290	-27	-13,263	3,761	1,275
同期	增減率	4.2	—	-22.4	-1.4	-23.1	5.6	2.2
累計	金額	228,207	—	55,256	1,200	54,056	66,182	56,679
分配	執行率	98.8	—	83.5	155.8	81.9	107.9	106.7
預算數								

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

Unit : NT\$ Million

契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	金融業 營業稅	健康福利捐	Period	
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Tax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco		
14,014	8,714	1,986	—	8	26,644	17,508		2006
13,637	8,837	1,809	—	5	28,131	19,888		2007
12,696	9,650	1,745	—	5	29,706	20,115		2008
13,066	8,464	1,666	—	0	21,853	24,911		2009
13,815	8,945	1,646	—	-9	21,602	34,795		2010
12,640	9,397	1,676	—	1	23,806	34,609		2011
11,693	10,009	1,566	—	2	24,720	34,352		2012
13,560	10,377	1,634	—	1	24,932	35,057		2013
12,535	10,644	1,624	793	0	25,609	32,889		2014
13,827	11,285	1,633	667	7	25,137	33,097		2015
1,048	1,500	133	49	—	3,651	2,688		July
1,074	516	131	29	2	5	3,018		Aug.
936	1,396	144	86	5	3,823	2,893		Sept.
971	452	148	73	—	23	2,770		Oct.
1,357	1,327	127	58	0	3,579	2,836		Nov.
2,507	671	135	41	-0	1,591	3,137		Dec.
5,851	6,503	875	376	-2	15,729	18,254		2016
745	1,337	120	12	0	3,738	3,184		Jan.
458	257	112	46	-2	22	2,462		Feb.
857	1,249	145	110	—	3,634	2,254		Mar.
755	350	111	37	-0	-88	2,636		Apr.
955	1,337	134	57	—	3,583	2,396		May
971	474	126	63	-0	107	2,714		June
1,111	1,499	127	52	0	4,733	2,608		July
64	-1	-6	4	0	1,081	-80	Growth Value	VS. Same Month Last Year
6.1	-0.1	-4.4	7.5	—	29.6	-3.0	Growth Rate	
-1,130	-420	-73	-5	-2	-388	-189	Growth Value	VS. Same Cumulation Jan. to Date
-16.2	-6.1	-7.7	-1.4	—	-2.4	-1.0	Growth Rate	
6,643	6,013	866	419	—	16,628	16,996	Value % of Yearly Budget	Cumulative Distributed Budget
88.1	108.1	101.0	89.8	—	94.6	107.4		