

表3-3. 中央政府(不含特別預算)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 | | | 遺產及贈與 Estate and Gift | | |
|-----------------|-------------------|----------------------|-------------------|---|---------------------------------------|--------------------------|-------------------|----------------|
| | | | 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 | 遺產稅 Estate Tax | |
| | | | | | | | | |
| 95年 | 1,094,282 | 79,567 | 581,596 | 280,699 | 300,897 | 9,975 | 8,219 | |
| 96年 | 1,208,699 | 81,859 | 657,144 | 344,370 | 312,774 | 9,942 | 7,635 | |
| 97年 | 1,242,942 | 80,426 | 751,490 | 400,720 | 350,769 | 10,802 | 9,213 | |
| 98年 | 1,051,565 | 68,827 | 576,870 | 300,746 | 276,124 | 8,007 | 6,190 | |
| 99年 | 1,082,412 | 89,484 | 531,349 | 257,131 | 274,218 | 16,990 | 13,471 | |
| 100年 | 1,203,398 | 96,323 | 639,172 | 330,467 | 308,704 | 10,199 | 6,716 | |
| 101年 | 1,222,126 | 94,918 | 684,729 | 330,970 | 353,759 | 13,010 | 8,980 | |
| 102年 | 1,218,050 | 97,009 | 668,961 | 316,004 | 352,957 | 10,499 | 6,253 | |
| 103年 | 1,343,377 | 107,142 | 732,136 | 362,368 | 369,767 | 11,397 | 6,074 | |
| 104年 | 1,465,087 | 110,978 | 843,058 | 416,506 | 426,552 | 15,411 | 8,665 | |
| 7月 | 59,253 | 9,451 | -16,262 | 2,240 | -18,501 | 1,021 | 625 | |
| 8月 | 95,781 | 9,724 | 62,044 | 5,153 | 56,891 | 1,343 | 769 | |
| 9月 | 141,152 | 8,782 | 70,520 | 35,514 | 35,006 | 953 | 660 | |
| 10月 | 162,650 | 9,480 | 131,906 | 111,715 | 20,191 | 1,854 | 1,224 | |
| 11月 | 99,019 | 9,135 | 23,764 | 3,471 | 20,293 | 2,108 | 1,067 | |
| 12月 | 69,170 | 10,794 | 27,740 | 7,130 | 20,610 | 2,256 | 896 | |
| 105年 | 936,819 | 65,622 | 559,609 | 272,999 | 286,609 | 10,923 | 6,484 | |
| 1月 | 87,557 | 9,560 | 19,871 | 1,865 | 18,006 | 1,263 | 451 | |
| 2月 | 50,679 | 7,869 | 23,432 | 1,210 | 22,222 | 3,126 | 2,493 | |
| 3月 | 100,524 | 9,720 | 29,173 | -506 | 29,679 | 1,331 | 628 | |
| 4月 | 49,654 | 9,509 | 15,786 | -236 | 16,021 | 1,276 | 660 | |
| 5月 | 209,904 | 9,425 | 138,023 | 96,643 | 41,380 | 1,154 | 663 | |
| 6月 | 370,597 | 10,039 | 338,770 | 172,180 | 166,590 | 1,161 | 782 | |
| 7月 | 67,905 | 9,500 | -5,446 | 1,844 | -7,289 | 1,612 | 808 | |
| 較上年 同月 | 增減值 增減率 | 8,652 14.6 | 49 0.5 | 10,816 66.5 | -396 -17.7 | 11,212 60.6 | 590 57.8 | 183 29.3 |
| 較上年 同期 | 增減值 增減率 | 39,505 4.4 | 2,559 4.1 | 32,525 6.2 | 19,476 7.7 | 13,049 4.8 | 4,028 58.4 | 2,435 60.1 |
| 累計 分配 預算數 | 金額 執行率 | 896,275 104.5 | 65,370 100.4 | 517,967 108.0 | 239,386 114.0 | 278,581 102.9 | 6,923 157.8 | 4,158 156.0 |

說明：特種貨物及勞務稅自103年起納編中央政府總預算，為比較基準一致，102年亦予納計。

附註：遺產及贈與稅實物抵繳金額7月份計348,584,921元，累計至本月實物抵繳金額共為589,857,525元，截至本月尚未變現之實物抵繳金額為589,857,523元。

Table 3-3. Net Tax Revenues of Central Gov't (Special Budget are excluded)
— by Item of Tax

Unit : NT\$ Million

| 稅 Tax | 貨物稅 | 證券 交易稅 | 期貨 交易稅 | 菸酒稅 | 特種貨物 及勞務稅 | 營業稅 | 礦區稅 | Period | |
|----------|------------------|----------------------------------|-------------------------------|-------------------------------|---|-----------------|-----------------------------|----------------------|------------------------|
| 贈與稅 | Commodity Tax | Securities Transaction Tax | Futures Transaction Tax | Tobacco and Alcohol Tax | Specifically Selected Goods and Services Tax | Business Tax | Mining Concession Tax | | |
| Gift Tax | | | | | | | | | |
| 1,757 | 143,281 | 89,954 | 4,072 | 40,834 | — | 145,002 | 0 | 2006 | |
| 2,307 | 134,133 | 128,895 | 5,758 | 40,332 | — | 150,636 | 0 | 2007 | |
| 1,589 | 113,994 | 90,630 | 6,692 | 39,605 | — | 149,304 | 0 | 2008 | |
| 1,817 | 115,091 | 105,956 | 3,750 | 36,279 | — | 136,784 | 0 | 2009 | |
| 3,519 | 135,699 | 104,574 | 4,556 | 35,613 | — | 164,147 | 0 | 2010 | |
| 3,483 | 148,389 | 93,990 | 5,860 | 35,728 | — | 173,737 | 0 | 2011 | |
| 4,030 | 144,808 | 71,940 | 4,298 | 35,951 | — | 172,472 | — | 2012 | |
| 4,247 | 146,253 | 71,383 | 2,669 | 35,815 | — | 185,460 | — | 2013 | |
| 5,323 | 155,608 | 88,711 | 2,862 | 35,048 | 5,401 | 205,074 | — | 2014 | |
| 6,745 | 164,818 | 82,033 | 3,783 | 35,328 | 4,192 | 205,486 | — | 2015 | |
| 397 | 15,864 | 7,212 | 385 | 3,181 | 370 | 38,029 | — | July | |
| 574 | 15,190 | 6,850 | 440 | 3,187 | 357 | -3,355 | — | Aug. | |
| 293 | 13,628 | 6,235 | 329 | 3,125 | 286 | 37,294 | — | Sept. | |
| 630 | 12,016 | 6,974 | 297 | 3,043 | 239 | -3,160 | — | Oct. | |
| 1,041 | 13,411 | 7,066 | 351 | 2,856 | 387 | 39,942 | — | Nov. | |
| 1,361 | 14,148 | 7,642 | 360 | 3,363 | 492 | 2,376 | — | Dec. | |
| 4,439 | 97,375 | 41,342 | 2,158 | 19,937 | 1,841 | 138,012 | — | 2016 | |
| 812 | 12,105 | 5,813 | 382 | 3,237 | 307 | 35,020 | — | Jan. | |
| 634 | 16,127 | 4,024 | 197 | 2,539 | 175 | -6,811 | — | Feb. | |
| 703 | 12,241 | 7,976 | 340 | 2,332 | 307 | 37,104 | — | Mar. | |
| 616 | 14,578 | 5,746 | 303 | 2,821 | 222 | -587 | — | Apr. | |
| 491 | 14,176 | 5,695 | 322 | 2,622 | 308 | 38,179 | — | May | |
| 379 | 14,538 | 5,816 | 311 | 3,301 | 262 | -3,601 | — | June | |
| 804 | 13,609 | 6,271 | 304 | 3,086 | 262 | 38,707 | — | July | |
| 407 | -2,255 | -941 | -81 | -96 | -108 | 678 | — | Growth Value | VS. Same Month |
| 102.6 | -14.2 | -13.0 | -21.0 | -3.0 | -29.3 | 1.8 | — | Growth Rate | Last Year |
| 1,593 | 951 | -5,925 | 151 | 182 | -589 | 5,624 | — | Growth Value | VS. Same Cumulation |
| 56.0 | 1.0 | -12.5 | 7.5 | 0.9 | -24.2 | 4.2 | — | Growth Rate | Jan. to Date |
| 2,765 | 91,294 | 51,251 | 1,652 | 20,959 | 1,196 | 139,663 | — | Value % of Yearly | Cumulative |
| 160.5 | 106.7 | 80.7 | 130.6 | 95.1 | 153.9 | 98.8 | — | Budget | Distributed Budget |

Explanation : Since 2014, the specifically selected goods and services tax has compiled in the central government budget. In order to have same basis of comparison, figures in 2013 were included as well.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$348,584,921 in July 2016, the accumulated total amount was NT\$589,857,525 as of this month, the unrealized total amount till the end of this month was NT\$589,857,523.