

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	
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	
105年	2,224,075	114,971	1,006,360	510,388	495,972	47,515	
106年	2,251,246	114,957	986,412	503,312	483,100	51,085	
2月	68,061	7,603	30,402	1,445	28,956	3,711	
3月	146,675	10,226	19,738	-2,330	22,068	5,468	
4月	103,153	8,667	20,699	499	20,200	3,526	
5月	304,719	8,927	117,432	81,713	35,719	4,173	
6月	490,834	10,233	402,553	216,607	185,946	6,357	
7月	120,838	10,396	-5,616	3,490	-9,106	3,830	
8月	136,340	10,197	87,609	5,871	81,738	6,883	
9月	280,475	9,782	151,086	111,854	39,232	3,628	
10月	135,891	9,451	93,597	77,148	16,449	3,314	
11月	205,390	10,117	21,114	4,004	17,109	3,021	
12月	126,540	11,046	25,154	1,843	23,311	4,713	
107年	203,645	17,978	43,096	178	42,919	3,507	
1月	147,450	9,968	18,596	-879	19,475	1,885	
2月	56,195	8,010	24,500	1,056	23,444	1,622	
較上年	增減值	-11,867	407	-5,901	-389	-5,512	-2,089
同月	增減率	-17.4	5.4	-19.4	-26.9	-19.0	-56.3
較上年	增減值	3,252	2,064	-9,950	-2,436	-7,514	-2,666
同期	增減率	1.6	13.0	-18.8	-93.2	-14.9	-43.2
累計	金額	214,066	16,862	52,491	2,686	49,805	5,120
分配	執行率	95.1	106.6	82.1	6.6	86.2	68.5
預算數							

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：1. 遺產及贈與稅實物抵繳金額2月份計159,319,918元，累計至本月實物抵繳金額共為222,349,541元，截至本月尚未變現之實物抵繳金額為181,303,942元。

2. \*遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。

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

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							
23,871	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	
25,486	22,029	181,907	70,855	3,706	45,627	2,826	2016	
21,186	29,899	178,467	89,967	4,190	50,235	2,317	2017	
1,276	2,435	16,028	6,331	229	3,756	143	Feb.	
1,858	3,610	13,269	8,169	351	3,171	162	Mar.	
1,633	1,893	14,409	6,260	302	4,168	132	Apr.	
1,211	2,962	13,431	6,242	274	5,000	120	May	
1,981	4,376	14,620	7,305	369	6,849	176	June	
1,629	2,202	16,249	6,923	368	3,744	251	July	
2,399	4,484	16,457	8,891	438	2,223	315	Aug.	
1,560	2,067	15,843	9,545	443	3,653	234	Sept.	
1,552	1,761	14,783	7,297	331	4,368	189	Oct.	
1,921	1,100	14,798	9,622	404	4,494	219	Nov.	
3,272	1,441	15,469	8,991	476	5,330	284	Dec.	
<b>2,227</b>	<b>1,280</b>	<b>28,333</b>	<b>15,573</b>	<b>926</b>	<b>10,731</b>	<b>298</b>	<b>2018</b>	
1,130	754	14,454	9,690	453	6,026	158	Jan.	
1,097	526	13,878	5,883	473	4,705	140	Feb.	
-180	-1,909	-2,150	-447	244	949	-3	Growth Value	VS. Same
-14.1	-78.4	-13.4	-7.1	106.6	25.3	-1.9	Growth Rate	Month
57	-2,723	-806	4,851	492	3,497	63	Growth Value	VS. Same
2.6	-68.0	-2.8	45.2	113.4	48.3	27.0	Growth Rate	Cumulation
2,967	2,152	24,789	12,720	469	11,183	249	Value	Cumulative
75.1	59.5	114.3	122.4	197.6	96.0	119.6	% 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 : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$159,319,918 in Feb. 2018, the accumulated total amount was NT\$222,349,541 as of this month, the unrealized total amount till the end of this month was NT\$181,303,942.

2.\*Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

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

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**		土地稅			房屋稅	
	Business Tax	Financial Enterprises Business Tax	小計 Subtotal	Land Tax			
				地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax		
97年	273,667	29,706	116,082	59,127	56,955	55,343	
98年	245,356	21,853	112,367	59,054	53,313	56,347	
99年	289,816	21,602	136,357	63,044	73,313	58,203	
100年	307,691	23,806	141,982	63,374	78,608	59,467	
101年	306,537	24,720	143,849	62,712	81,137	61,796	
102年	327,971	24,932	174,081	70,826	103,255	63,013	
103年	360,698	25,609	173,175	71,516	101,659	64,673	
104年	360,899	25,137	184,598	71,141	113,457	69,422	
105年	378,354	23,746	177,274	93,888	83,385	72,963	
106年	384,978	23,124	188,638	94,776	93,862	76,724	
2月	-11,701	33	6,176	411	5,765	156	
3月	68,193	3,547	8,888	678	8,210	286	
4月	-2,104	-7	7,559	291	7,268	1,630	
5月	66,966	3,431	9,036	273	8,764	43,525	
6月	-5,561	152	8,483	106	8,377	28,787	
7月	70,641	4,329	7,621	210	7,411	687	
8月	-7,190	7	7,731	171	7,560	415	
9月	73,262	3,575	8,588	202	8,386	337	
10月	-9,120	9	7,891	1,762	6,129	238	
11月	74,181	3,532	61,874	53,966	7,907	220	
12月	5,223	1,073	45,650	35,747	9,903	244	
<b>107年</b>	<b>55,850</b>	<b>3,549</b>	<b>16,349</b>	<b>1,119</b>	<b>15,230</b>	<b>417</b>	
1月	68,753	3,547	10,547	953	9,594	228	
2月	-12,903	2	5,802	166	5,636	189	
較上年	增減值	-1,202	-30	-374	-246	-128	33
同月	增減率	-10.3	-92.6	-6.1	-59.7	-2.2	20.9
較上年	增減值	5,363	73	1,034	-251	1,285	64
同期	增減率	10.6	2.1	6.8	-18.3	9.2	18.0
累計	金額	65,697	3,495	14,705	577	14,128	291
分配	執行率	85.0	101.6	111.2	193.9	107.8	143.4

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

Unit : NT\$ Million

使用牌照稅	契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	健康福利捐	Period	
Vehicle License Tax	Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Tax	Health and Welfare Surcharge on Tobacco		
53,255	12,696	9,650	1,745	—	5	20,115	2008	
53,050	13,066	8,464	1,666	—	0	24,911	2009	
54,052	13,815	8,945	1,646	—	-9	34,795	2010	
55,380	12,640	9,397	1,676	—	1	34,609	2011	
56,534	11,693	10,009	1,566	—	2	34,352	2012	
57,759	13,560	10,377	1,634	—	1	35,057	2013	
59,326	12,535	10,644	1,624	793	0	32,889	2014	
61,679	13,827	11,285	1,633	667	7	33,097	2015	
63,016	11,376	10,644	1,525	795	-1	34,363	2016	
64,077	12,789	11,100	1,596	1,535	0	32,178	2017	
718	802	299	139	37	—	3,235	Feb.	
3,194	1,112	1,347	142	495	—	2,463	Mar.	
32,846	972	352	117	88	—	3,529	Apr.	
21,847	1,122	1,397	151	112	0	4,962	May	
1,307	1,246	482	132	129	-0	7,366	June	
709	1,015	1,592	118	38	—	2,270	July	
567	1,056	489	139	31	-0	89	Aug.	
290	1,095	1,474	135	342	—	738	Sept.	
630	988	405	135	128	-0	1,265	Oct.	
857	1,192	1,419	137	54	—	1,666	Nov.	
193	1,204	491	123	41	-0	1,907	Dec.	
<b>1,696</b>	<b>1,972</b>	<b>1,836</b>	<b>290</b>	<b>209</b>	<b>—</b>	<b>4,586</b>	<b>2018</b>	
972	1,232	1,531	144	143	—	2,670	Jan.	
724	740	304	145	66	—	1,916	Feb.	
5	-61	5	6	29	—	-1,319	Growth Value	VS. Same Month
0.8	-7.6	1.6	4.5	78.6	—	-40.8	Growth Rate	Last Year
58	185	185	24	132	—	-1,338	Growth Value	VS. Same Cumulation
3.5	10.3	11.2	9.0	171.3	—	-22.6	Growth Rate	Jan. to Date
1,511	1,786	1,585	236	84	—	4,289	Value % of Yearly Budget	Cumulative Distributed Budget
112.2	110.4	115.8	122.5	248.9	—	106.9		