

表3-1. 全國賦稅實徵淨額—按稅目別分
(各稅不含教育捐在內)

(1)金額

單位：新臺幣千元

稅目別	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
總計	1,760,438,282	1,530,282,190	1,622,244,070	1,764,610,616
關稅	80,425,705	68,827,432	89,484,228	96,322,743
所得稅	834,988,400	640,966,779	590,387,476	710,191,056
營利事業所得稅	445,244,861	334,162,587	285,701,268	367,186,074
綜合所得稅	389,743,539	306,804,192	304,686,208	343,004,982
遺產及贈與稅	28,977,696	22,327,164	40,329,876	23,658,842
遺產稅	23,871,158	17,224,637	31,264,086	15,847,227
贈與稅	5,106,538	5,102,527	9,065,790	7,811,615
貨物稅	126,659,613	127,878,770	150,777,174	164,876,634
證券交易稅	90,630,291	105,956,213	104,574,112	93,990,479
期貨交易稅	6,691,514	3,749,691	4,556,136	5,859,643
菸酒稅	49,506,301	45,349,092	44,516,115	44,660,361
特種貨物及勞務稅	—	—	—	2,206,470
營業稅	243,960,817	223,503,049	268,213,690	283,884,285
土地稅	116,082,367	112,366,946	136,356,984	141,981,922
地價稅	59,126,928	59,053,891	63,044,266	63,374,107
土地增值稅	56,955,439	53,313,055	73,312,718	78,607,815
房屋稅	55,343,250	56,346,975	58,202,695	59,466,872
使用牌照稅	53,254,944	53,049,587	54,051,738	55,380,372
契稅	12,696,095	13,065,855	13,815,457	12,640,465
印花稅	9,649,862	8,463,872	8,944,538	9,397,243
娛樂稅	1,745,023	1,666,423	1,645,676	1,676,424
特別及臨時稅課	—	—	—	—
教育捐	5,400	150	-8,851	1,118
金融業營業稅	29,706,001	21,853,430	21,602,057	23,806,475
健康福利捐	20,114,982	24,910,724	34,794,958	34,609,126

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1. 礦區稅因修法自92年12月31日（含）起改徵收礦產權利金不納入國稅。

2. 特種貨物及勞務稅自100年6月起開徵。

3. 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。

4. 遺產及贈與稅實物抵繳金額104年計1,367,377千元。

Table 3-1. Total Net Tax Revenues — by Item of Tax
(Education Surtax are excluded)

(1) Amount

Unit : NT\$ 1,000

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	Item of Tax
1,796,697,193	1,834,124,153	1,976,106,922	2,134,857,093	Grand Total
94,918,150	97,008,695	107,141,879	110,977,956	Customs Duties
760,809,633	743,289,569	813,483,965	936,730,879	Income Tax
367,744,332	351,115,287	402,631,678	462,784,445	Profit-seeking Enterprise Income Tax
393,065,301	392,174,282	410,852,287	473,946,434	Individual Income Tax
28,280,408	23,727,917	25,444,324	32,735,575	Estate and Gift Tax
19,276,361	14,076,799	13,450,601	18,354,890	Estate Tax
9,004,047	9,651,118	11,993,723	14,380,685	Gift Tax
160,897,298	162,503,713	172,897,429	183,130,790	Commodity Tax
71,940,358	71,383,425	88,710,600	82,032,932	Securities Transaction Tax
4,297,887	2,669,191	2,861,748	3,783,497	Futures Transaction Tax
44,938,842	44,769,009	43,809,966	44,160,168	Tobacco and Alcohol Tax
4,275,291	5,318,445	5,400,976	4,191,738	Specifically Selected Goods and Services Tax
281,817,236	303,039,378	335,088,375	335,761,368	Business Tax
143,848,851	174,080,706	173,174,512	184,598,397	Land Tax
62,712,169	70,826,019	71,515,636	71,141,328	Land Value Tax
81,136,682	103,254,687	101,658,876	113,457,069	Land Value Increment Tax
61,796,279	63,013,454	64,672,878	69,421,961	House Tax
56,533,991	57,759,406	59,326,118	61,679,154	Vehicle License Tax
11,693,005	13,560,334	12,534,737	13,826,660	Deed Tax
10,009,459	10,376,985	10,643,617	11,285,336	Stamp Tax
1,566,328	1,633,756	1,623,815	1,632,574	Amusement Tax
—	—	793,363	666,530	Special and Provisional Tax Levies
2,138	1,198	493	7,393	Education Surtax
24,719,963	24,931,718	25,609,386	25,137,156	Financial Enterprises Business Tax
34,352,076	35,057,254	32,888,741	33,097,029	Health and Welfare Surcharge on Tobacco

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

Explanation : 1.Since Dec. 31, 2003, the Mining Concession Tax has been changed to Mining Royalty, and excluded from the National Taxes.

2.The specifically selected goods and services tax was imposed from June 2011.

3.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.

4.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,367,377 thousand in 2015.

表3-1. 全國賦稅實徵淨額—按稅目別分(續1)

(各稅不含教育捐在內)

(2)年增率

單位：%

稅目別	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
總計	1.5	-13.1	6.0	8.8
關稅	-1.8	-14.4	30.0	7.6
所得稅	14.4	-23.2	-7.9	20.3
營利事業所得稅	16.4	-24.9	-14.5	28.5
綜合所得稅	12.1	-21.3	-0.7	12.6
遺產及贈與稅	1.7	-23.0	80.6	-41.3
遺產稅	9.6	-27.8	81.5	-49.3
贈與稅	-23.8	-0.1	77.7	-13.8
貨物稅	-15.0	1.0	17.9	9.4
證券交易稅	-29.7	16.9	-1.3	-10.1
期貨交易稅	16.2	-44.0	21.5	28.6
菸酒稅	-1.8	-8.4	-1.8	0.3
特種貨物及勞務稅	—	—	—	—
營業稅	-0.9	-8.4	20.0	5.8
土地稅	-13.2	-3.2	21.3	4.1
地價稅	0.2	-0.1	6.8	0.5
土地增值稅	-23.7	-6.4	37.5	7.2
房屋稅	2.7	1.8	3.3	2.2
使用牌照稅	-0.0	-0.4	1.9	2.5
契稅	-6.9	2.9	5.7	-8.5
印花稅	9.2	-12.3	5.7	5.1
娛樂稅	-3.6	-4.5	-1.2	1.9
特別及臨時稅課	—	—	—	—
教育捐	7.3	-97.2	—	—
金融業營業稅	5.6	-26.4	-1.2	10.2
健康福利捐	1.1	23.8	39.7	-0.5

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

(Education Surtax are excluded)

(2) Annual Growth Rate

Unit : %

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	Item of Tax
1.8	2.1	7.7	8.0	Grand Total
-1.5	2.2	10.4	3.6	Customs Duties
7.1	-2.3	9.4	15.2	Income Tax
0.2	-4.5	14.7	14.9	Profit-seeking Enterprise Income Tax
14.6	-0.2	4.8	15.4	Individual Income Tax
19.5	-16.1	7.2	28.7	Estate and Gift Tax
21.6	-27.0	-4.4	36.5	Estate Tax
15.3	7.2	24.3	19.9	Gift Tax
-2.4	1.0	6.4	5.9	Commodity Tax
-23.5	-0.8	24.3	-7.5	Securities Transaction Tax
-26.7	-37.9	7.2	32.2	Futures Transaction Tax
0.6	-0.4	-2.1	0.8	Tobacco and Alcohol Tax
93.8	24.4	1.6	-22.4	Specifically Selected Goods and Services Tax
-0.7	7.5	10.6	0.2	Business Tax
1.3	21.0	-0.5	6.6	Land Tax
-1.0	12.9	1.0	-0.5	Land Value Tax
3.2	27.3	-1.5	11.6	Land Value Increment Tax
3.9	2.0	2.6	7.3	House Tax
2.1	2.2	2.7	4.0	Vehicle License Tax
-7.5	16.0	-7.6	10.3	Deed Tax
6.5	3.7	2.6	6.0	Stamp Tax
-6.6	4.3	-0.6	0.5	Amusement Tax
—	—	—	-16.0	Special and Provisional Tax Levies
91.2	-44.0	-58.8	—	Education Surtax
3.8	0.9	2.7	-1.8	Financial Enterprises Business Tax
-0.7	2.1	-6.2	0.6	Health and Welfare Surcharge on Tobacco

表3-1. 全國賦稅實徵淨額—按稅目別分(續2完)
(各稅不含教育捐在內)

(3)結構比

單位：%

稅目別	97年 CY 2008	98年 CY 2009	99年 CY 2010	100年 CY 2011
總計	100.0	100.0	100.0	100.0
關稅	4.6	4.5	5.5	5.5
所得稅	47.4	41.9	36.4	40.2
營利事業所得稅	25.3	21.8	17.6	20.8
綜合所得稅	22.1	20.0	18.8	19.4
遺產及贈與稅	1.6	1.5	2.5	1.3
遺產稅	1.4	1.1	1.9	0.9
贈與稅	0.3	0.3	0.6	0.4
貨物稅	7.2	8.4	9.3	9.3
證券交易稅	5.1	6.9	6.4	5.3
期貨交易稅	0.4	0.2	0.3	0.3
菸酒稅	2.8	3.0	2.7	2.5
特種貨物及勞務稅	—	—	—	0.1
營業稅	13.9	14.6	16.5	16.1
土地稅	6.6	7.3	8.4	8.0
地價稅	3.4	3.9	3.9	3.6
土地增值稅	3.2	3.5	4.5	4.5
房屋稅	3.1	3.7	3.6	3.4
使用牌照稅	3.0	3.5	3.3	3.1
契稅	0.7	0.9	0.9	0.7
印花稅	0.5	0.6	0.6	0.5
娛樂稅	0.1	0.1	0.1	0.1
特別及臨時稅課	—	—	—	—
教育捐	0.0	0.0	-0.0	0.0
金融業營業稅	1.7	1.4	1.3	1.3
健康福利捐	1.1	1.6	2.1	2.0

Table 3-1. Total Net Tax Revenues—by Item of Tax (Cont.2 End)
(Education Surtax are excluded)

(3) Percentage

Unit : %

101年 CY 2012	102年 CY 2013	103年 CY 2014	104年 CY 2015	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
5.3	5.3	5.4	5.2	Customs Duties
42.3	40.5	41.2	43.9	Income Tax
20.5	19.1	20.4	21.7	Profit-seeking Enterprise Income Tax
21.9	21.4	20.8	22.2	Individual Income Tax
1.6	1.3	1.3	1.5	Estate and Gift Tax
1.1	0.8	0.7	0.9	Estate Tax
0.5	0.5	0.6	0.7	Gift Tax
9.0	8.9	8.7	8.6	Commodity Tax
4.0	3.9	4.5	3.8	Securities Transaction Tax
0.2	0.1	0.1	0.2	Futures Transaction Tax
2.5	2.4	2.2	2.1	Tobacco and Alcohol Tax
0.2	0.3	0.3	0.2	Specifically Selected Goods and Services Tax
15.7	16.5	17.0	15.7	Business Tax
8.0	9.5	8.8	8.6	Land Tax
3.5	3.9	3.6	3.3	Land Value Tax
4.5	5.6	5.1	5.3	Land Value Increment Tax
3.4	3.4	3.3	3.3	House Tax
3.1	3.1	3.0	2.9	Vehicle License Tax
0.7	0.7	0.6	0.6	Deed Tax
0.6	0.6	0.5	0.5	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
—	—	0.0	0.0	Special and Provisional Tax Levies
0.0	0.0	0.0	0.0	Education Surtax
1.4	1.4	1.3	1.2	Financial Enterprises Business Tax
1.9	1.9	1.7	1.6	Health and Welfare Surcharge on Tobacco