

表3-6. 全國賦稅實徵淨額與預算數之比較

單位：新臺幣千元；%

稅目別	101年 CY 2012			102年 CY 2013		
	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount
總計	1,796,697,193	1,822,502,215	98.6	1,834,124,153	1,863,712,791	98.4
關稅	94,918,150	97,600,000	97.3	97,008,695	98,900,000	98.1
所得稅	760,809,633	705,701,111	107.8	743,289,569	771,546,667	96.3
營利事業所得稅	367,744,332	351,553,333	104.6	351,115,287	389,167,778	90.2
綜合所得稅	393,065,301	354,147,778	111.0	392,174,282	382,378,889	102.6
遺產及贈與稅	28,280,408	23,790,190	118.9	23,727,917	23,260,000	102.0
遺產稅	19,276,361	16,653,192	115.8	14,076,799	16,280,000	86.5
贈與稅	9,004,047	7,136,998	126.2	9,651,118	6,980,000	138.3
貨物稅	160,897,298	170,722,222	94.2	162,503,713	170,722,222	95.2
證券交易稅	71,940,358	126,500,000	56.9	71,383,425	96,363,000	74.1
期貨交易稅	4,297,887	5,953,000	72.2	2,669,191	5,953,000	44.8
菸酒稅	44,938,842	49,296,250	91.2	44,769,009	49,296,250	90.8
特種貨物及勞務稅	4,275,291	2,100,000	203.6	5,318,445	3,117,344	170.6
營業稅	281,817,236	296,044,118	95.2	303,039,378	296,044,118	102.4
土地稅	143,848,851	149,381,865	96.3	174,080,706	150,712,568	115.5
地價稅	62,712,169	62,906,566	99.7	70,826,019	67,851,160	104.4
土地增值稅	81,136,682	86,475,299	93.8	103,254,687	82,861,408	124.6
房屋稅	61,796,279	61,198,135	101.0	63,013,454	63,581,478	99.1
使用牌照稅	56,533,991	56,108,359	100.8	57,759,406	57,410,565	100.6
契稅	11,693,005	14,131,118	82.7	13,560,334	12,098,894	112.1
印花稅	10,009,459	9,546,314	104.9	10,376,985	9,495,249	109.3
娛樂稅	1,566,328	1,603,233	97.7	1,633,756	1,687,896	96.8
特別及臨時稅課	—	—	—	—	—	—
教育捐	2,138	—	—	1,198	—	—
金融業營業稅	24,719,963	23,033,000	107.3	24,931,718	23,723,540	105.1
健康福利捐	34,352,076	29,793,300	115.3	35,057,254	29,800,000	117.6

資料來源：財政部所屬各機關及各縣市稽徵單位。

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。

3. 遺產及贈與稅實物抵繳金額104年計1,367,377千元。

Table 3-6. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

103年 CY 2014			104年 CY 2015			Item of Tax
實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	實徵淨額 Net Tax Revenues	全年預算數 Budget Amount	達成率 % of Budget Amount	
1,976,106,922	1,867,311,581	105.8	2,134,857,093	1,947,069,583	109.6	Grand Total
107,141,879	97,900,000	109.4	110,977,956	110,000,000	100.9	Customs Duties
813,483,965	770,090,000	105.6	936,730,879	775,125,556	120.8	Income Tax
402,631,678	387,711,111	103.8	462,784,445	392,746,667	117.8	Profit-seeking Enterprise Income Tax
410,852,287	382,378,889	107.4	473,946,434	382,378,889	123.9	Individual Income Tax
25,444,324	25,243,000	100.8	32,735,575	25,751,000	127.1	Estate and Gift Tax
13,450,601	16,406,000	82.0	18,354,890	15,449,000	118.8	Estate Tax
11,993,723	8,837,000	135.7	14,380,685	10,302,000	139.6	Gift Tax
172,897,429	170,722,222	101.3	183,130,790	174,136,667	105.2	Commodity Tax
88,710,600	87,117,000	101.8	82,032,932	94,027,000	87.2	Securities Transaction Tax
2,861,748	3,680,000	77.8	3,783,497	2,249,000	168.2	Futures Transaction Tax
43,809,966	49,296,250	88.9	44,160,168	43,712,500	101.0	Tobacco and Alcohol Tax
5,400,976	3,960,000	136.4	4,191,738	4,560,000	91.9	Specifically Selected Goods and Services Tax
335,088,375	296,044,118	113.2	335,761,368	339,437,908	98.9	Business Tax
173,174,512	164,080,734	105.5	184,598,397	171,716,611	107.5	Land Tax
71,515,636	68,821,239	103.9	71,141,328	70,674,763	100.7	Land Value Tax
101,658,876	95,259,495	106.7	113,457,069	101,041,848	112.3	Land Value Increment Tax
64,672,878	63,364,018	102.1	69,421,961	66,373,895	104.6	House Tax
59,326,118	57,724,503	102.8	61,679,154	59,314,522	104.0	Vehicle License Tax
12,534,737	12,500,562	100.3	13,826,660	12,427,259	111.3	Deed Tax
10,643,617	9,695,480	109.8	11,285,336	9,998,636	112.9	Stamp Tax
1,623,815	1,516,273	107.1	1,632,574	1,516,754	107.6	Amusement Tax
793,363	853,881	92.9	666,530	760,788	87.6	Special and Provisional Tax Levies
493	—	—	7,393	—	—	Education Surtax
25,609,386	23,723,540	107.9	25,137,156	24,461,487	102.8	Financial Enterprises Business Tax
32,888,741	29,800,000	110.4	33,097,029	31,500,000	105.1	Health and Welfare Surcharge on Tobacco

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

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.

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