

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (1/3)

(各稅不含教育捐在內)

(1)金額

單位：新臺幣千元

稅目別	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
總計	1,834,124,153	1,976,106,922	2,134,857,093	2,224,075,454
關稅	97,008,695	107,141,879	110,977,956	114,971,077
所得稅	743,289,569	813,483,965	936,730,879	1,006,360,404
營利事業所得稅	351,115,287	402,631,678	462,784,445	510,388,471
綜合所得稅	392,174,282	410,852,287	473,946,434	495,971,933
遺產及贈與稅*	23,727,917	25,444,324	32,735,575	47,515,086
遺產稅*	14,076,799	13,450,601	18,354,890	25,485,845
贈與稅*	9,651,118	11,993,723	14,380,685	22,029,241
貨物稅	162,503,713	172,897,429	183,130,790	181,906,968
證券交易稅	71,383,425	88,710,600	82,032,932	70,854,816
期貨交易稅	2,669,191	2,861,748	3,783,497	3,705,866
菸酒稅*	44,769,009	43,809,966	44,160,168	45,626,761
特種貨物及勞務稅	5,318,445	5,400,976	4,191,738	2,825,530
營業稅**	327,971,096	360,697,761	360,898,524	378,354,422
金融業營業稅	24,931,718	25,609,386	25,137,156	23,745,524
土地稅	174,080,706	173,174,512	184,598,397	177,273,904
地價稅	70,826,019	71,515,636	71,141,328	93,888,422
土地增值稅	103,254,687	101,658,876	113,457,069	83,385,482
房屋稅	63,013,454	64,672,878	69,421,961	72,962,850
使用牌照稅	57,759,406	59,326,118	61,679,154	63,016,185
契稅	13,560,334	12,534,737	13,826,660	11,375,814
印花稅	10,376,985	10,643,617	11,285,336	10,644,443
娛樂稅	1,633,756	1,623,815	1,632,574	1,524,589
特別及臨時稅課	-	793,363	666,530	795,174
教育捐	1,198	493	7,393	-1,454
健康福利捐	35,057,254	32,888,741	33,097,029	34,363,019

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109年計2,332,406千元。

附註：1. *遺產及贈與稅、菸酒稅自106年起包括撥入長照基金之稅款。
 2. **營業稅包含未指定用途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 Revenues - by Item of Tax (1/3)
(Education Surtax are excluded)
(1) Amount

Unit : NT\$ 1,000

106年 CY 2017	107年 CY 2018	108年 CY 2019	109年 CY 2020	Item of Tax
2,251,246,001	2,386,944,903	2,470,519,242	2,398,667,080	Grand Total
114,956,843	120,056,787	123,042,335	121,390,157	Customs Duties
986,412,046	1,077,079,297	1,148,814,059	981,707,165	Income Tax
503,312,206	567,944,689	647,910,948	477,052,060	Profit-seeking Enterprise Income Tax
483,099,840	509,134,609	500,903,111	504,655,105	Individual Income Tax
51,085,366	31,824,830	34,925,726	42,296,348	Estate and Gift Tax*
21,186,102	21,378,098	24,299,533	29,640,370	Estate Tax*
29,899,264	10,446,732	10,626,193	12,655,978	Gift Tax*
178,467,404	180,111,430	176,878,186	170,223,762	Commodity Tax
89,967,010	101,170,666	91,204,700	150,631,874	Securities Transaction Tax
4,190,423	6,099,829	4,694,563	7,535,931	Futures Transaction Tax
50,234,984	69,602,514	68,649,317	71,472,435	Tobacco and Alcohol Tax*
2,316,766	2,473,693	2,734,703	2,653,534	Specifically Selected Goods and Services Tax
384,978,061	415,408,541	420,908,352	437,212,013	Business Tax**
23,124,126	24,473,563	26,159,164	26,623,186	Financial Enterprises Business Tax
188,638,208	182,436,812	193,033,959	204,742,200	Land Tax
94,776,475	91,885,304	91,897,189	91,752,605	Land Value Tax
93,861,733	90,551,508	101,136,770	112,989,595	Land Value Increment Tax
76,723,547	78,588,425	80,972,489	79,315,449	House Tax
64,076,999	64,830,354	65,597,591	66,258,963	Vehicle License Tax
12,789,424	13,365,520	14,773,001	16,147,441	Deed Tax
11,099,530	12,146,755	12,856,984	13,725,428	Stamp Tax
1,595,772	1,777,643	1,877,780	1,707,158	Amusement Tax
1,535,207	1,785,347	1,834,214	2,209,711	Special and Provisional Tax Levies
175	-12	-7	-26	Education Surtax
32,178,236	28,186,471	27,721,290	29,437,537	Health and Welfare Surcharge on Tobacco

Source : Various agencies of the Ministry of Finance and tax collection units 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\$ 2,332,406 thousand in 2020.

Note : 1.*Since 2017, estate and gift tax, tobacco and alcohol tax, both include revenues for long-term care services development fund.

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

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (2/3)
 (各稅不含教育捐在內)
 (2)年增率

單位：%

稅目別	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
總計	2.1	7.7	8.0	4.2
關稅	2.2	10.4	3.6	3.6
所得稅	-2.3	9.4	15.2	7.4
營利事業所得稅	-4.5	14.7	14.9	10.3
綜合所得稅	-0.2	4.8	15.4	4.6
遺產及贈與稅*	-16.1	7.2	28.7	45.1
遺產稅*	-27.0	-4.4	36.5	38.9
贈與稅*	7.2	24.3	19.9	53.2
貨物稅	1.0	6.4	5.9	-0.7
證券交易稅	-0.8	24.3	-7.5	-13.6
期貨交易稅	-37.9	7.2	32.2	-2.1
菸酒稅*	-0.4	-2.1	0.8	3.3
特種貨物及勞務稅	24.4	1.6	-22.4	-32.6
營業稅**	7.0	10.0	0.1	4.8
金融業營業稅	0.9	2.7	-1.8	-5.5
土地稅	21.0	-0.5	6.6	-4.0
地價稅	12.9	1.0	-0.5	32.0
土地增值稅	27.3	-1.5	11.6	-26.5
房屋稅	2.0	2.6	7.3	5.1
使用牌照稅	2.2	2.7	4.0	2.2
契稅	16.0	-7.6	10.3	-17.7
印花稅	3.7	2.6	6.0	-5.7
娛樂稅	4.3	-0.6	0.5	-6.6
特別及臨時稅課	--	--	-16.0	19.3
教育捐	-44.0	-58.8	-	-
健康福利捐	2.1	-6.2	0.6	3.8

Table 3-1. Total Net Tax Revenues - by Item of Tax (2/3)
 (Education Surtax are excluded)
 (2) Annual Growth Rate

Unit : %

106年 CY 2017	107年 CY 2018	108年 CY 2019	109年 CY 2020	Item of Tax
1.2	6.0	3.5	-2.9	Grand Total
-0.0	4.4	2.5	-1.3	Customs Duties
-2.0	9.2	6.7	-14.5	Income Tax
-1.4	12.8	14.1	-26.4	Profit-seeking Enterprise Income Tax
-2.6	5.4	-1.6	0.7	Individual Income Tax
7.5	-37.7	9.7	21.1	Estate and Gift Tax*
-16.9	0.9	13.7	22.0	Estate Tax*
35.7	-65.1	1.7	19.1	Gift Tax*
-1.9	0.9	-1.8	-3.8	Commodity Tax
27.0	12.5	-9.9	65.2	Securities Transaction Tax
13.1	45.6	-23.0	60.5	Futures Transaction Tax
10.1	38.6	-1.4	4.1	Tobacco and Alcohol Tax*
-18.0	6.8	10.6	-3.0	Specifically Selected Goods and Services Tax
1.8	7.9	1.3	3.9	Business Tax**
-2.6	5.8	6.9	1.8	Financial Enterprises Business Tax
6.4	-3.3	5.8	6.1	Land Tax
0.9	-3.1	0.0	-0.2	Land Value Tax
12.6	-3.5	11.7	11.7	Land Value Increment Tax
5.2	2.4	3.0	-2.0	House Tax
1.7	1.2	1.2	1.0	Vehicle License Tax
12.4	4.5	10.5	9.3	Deed Tax
4.3	9.4	5.8	6.8	Stamp Tax
4.7	11.4	5.6	-9.1	Amusement Tax
93.1	16.3	2.7	20.5	Special and Provisional Tax Levies
-	-	-	-	Education Surtax
-6.4	-12.4	-1.7	6.2	Health and Welfare Surcharge on Tobacco

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (3/3)

(各稅不含教育捐在內)

(3)結構比

單位：%

稅目別	102年 CY 2013	103年 CY 2014	104年 CY 2015	105年 CY 2016
總計	100.0	100.0	100.0	100.0
關稅	5.3	5.4	5.2	5.2
所得稅	40.5	41.2	43.9	45.2
營利事業所得稅	19.1	20.4	21.7	22.9
綜合所得稅	21.4	20.8	22.2	22.3
遺產及贈與稅*	1.3	1.3	1.5	2.1
遺產稅*	0.8	0.7	0.9	1.1
贈與稅*	0.5	0.6	0.7	1.0
貨物稅	8.9	8.7	8.6	8.2
證券交易稅	3.9	4.5	3.8	3.2
期貨交易稅	0.1	0.1	0.2	0.2
菸酒稅*	2.4	2.2	2.1	2.1
特種貨物及勞務稅	0.3	0.3	0.2	0.1
營業稅**	17.9	18.3	16.9	17.0
金融業營業稅	1.4	1.3	1.2	1.1
土地稅	9.5	8.8	8.6	8.0
地價稅	3.9	3.6	3.3	4.2
土地增值稅	5.6	5.1	5.3	3.7
房屋稅	3.4	3.3	3.3	3.3
使用牌照稅	3.1	3.0	2.9	2.8
契稅	0.7	0.6	0.6	0.5
印花稅	0.6	0.5	0.5	0.5
娛樂稅	0.1	0.1	0.1	0.1
特別及臨時稅課	-	0.0	0.0	0.0
教育捐	0.0	0.0	0.0	-0.0
健康福利捐	1.9	1.7	1.6	1.5

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

Unit : %

106年 CY 2017	107年 CY 2018	108年 CY 2019	109年 CY 2020	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
5.1	5.0	5.0	5.1	Customs Duties
43.8	45.1	46.5	40.9	Income Tax
22.4	23.8	26.2	19.9	Profit-seeking Enterprise Income Tax
21.5	21.3	20.3	21.0	Individual Income Tax
2.3	1.3	1.4	1.8	Estate and Gift Tax*
0.9	0.9	1.0	1.2	Estate Tax*
1.3	0.4	0.4	0.5	Gift Tax*
7.9	7.5	7.2	7.1	Commodity Tax
4.0	4.2	3.7	6.3	Securities Transaction Tax
0.2	0.3	0.2	0.3	Futures Transaction Tax
2.2	2.9	2.8	3.0	Tobacco and Alcohol Tax*
0.1	0.1	0.1	0.1	Specifically Selected Goods and Services Tax
17.1	17.4	17.0	18.2	Business Tax**
1.0	1.0	1.1	1.1	Financial Enterprises Business Tax
8.4	7.6	7.8	8.5	Land Tax
4.2	3.8	3.7	3.8	Land Value Tax
4.2	3.8	4.1	4.7	Land Value Increment Tax
3.4	3.3	3.3	3.3	House Tax
2.8	2.7	2.7	2.8	Vehicle License Tax
0.6	0.6	0.6	0.7	Deed Tax
0.5	0.5	0.5	0.6	Stamp Tax
0.1	0.1	0.1	0.1	Amusement Tax
0.1	0.1	0.1	0.1	Special and Provisional Tax Levies
0.0	-0.0	-	-0.0	Education Surtax
1.4	1.2	1.1	1.2	Health and Welfare Surcharge on Tobacco