

表3-2. 全國賦稅實徵淨額 - 按政府別分

單位：新臺幣千元

政府別	102年 CY 2013		103年 CY 2014		104年 CY 2015		105年 CY 2016	
	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%
總計	1,834,124,153	100.0	1,976,106,922	100.0	2,134,857,093	100.0	2,224,075,454	100.0
中央政府	1,218,049,938	66.4	1,343,377,442	68.0	1,465,119,470	68.6	1,533,842,020	69.0
地方政府(含中央統籌)	550,766,798	30.0	574,231,353	29.1	611,503,438	28.6	627,995,891	28.2
特種基金	65,307,417	3.6	58,498,127	3.0	58,234,185	2.7	58,108,543	2.6
金融業營業稅(撥入 金融業特別準備金)	24,931,718	1.4	25,609,386	1.3	25,137,156	1.2	23,745,524	1.1
健康福利捐	35,057,254	1.9	32,888,741	1.7	33,097,029	1.6	34,363,019	1.5
長照基金	-	-	-	-	-	-	-	-
遺產稅	-	-	-	-	-	-	-	-
贈與稅	-	-	-	-	-	-	-	-
菸稅	-	-	-	-	-	-	-	-
房地合一課徵 所得稅	-	-	-	-	-	-	-	-
營利事業	-	-	-	-	-	-	-	-
個人	-	-	-	-	-	-	-	-
特別預算	-	-	-	-	-	-	4,129,000	0.2

資料來源：財政部所屬各機關及各縣市稽徵單位。

說明：1.房地合一課徵所得稅用於住宅政策與長照用途。  
2.長照基金自106年起設置。

Table 3-2. Total Net Tax Revenues - by Government Sector

Unit : NT\$ 1,000

106年 CY 2017		107年 CY 2018		108年 CY 2019		109年 CY 2020		Government Sectors
金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	金額 Amount	結構 比%	
2,251,246,001	100.0	2,386,944,903	100.0	2,470,519,242	100.0	2,398,667,080	100.0	Grand Total
1,522,876,570	67.6	1,639,216,918	68.7	1,686,139,001	68.3	1,605,392,290	66.9	Central Government
649,089,800	28.8	655,678,257	27.5	680,005,791	27.5	684,502,810	28.5	Local Government (Incl. Allocation of Centrally- Funded Tax Revenues)
63,555,631	2.8	87,736,728	3.7	95,590,450	3.9	108,771,980	4.5	Special Fund
23,124,126	1.0	24,473,563	1.0	26,159,164	1.1	26,623,186	1.1	Financial Enterprises Business Tax (Financial Special Reserves)
32,178,236	1.4	28,186,471	1.2	27,721,290	1.1	29,437,537	1.2	Health and Welfare Surcharge on Tobacco
8,253,269	0.4	35,076,694	1.5	41,709,996	1.7	52,711,257	2.2	Long-term Care Services Development Fund
48,948	0.0	2,211,476	0.1	5,030,541	0.2	7,536,638	0.3	Estate Tax
168,897	0.0	1,345,396	0.1	1,595,212	0.1	2,069,219	0.1	Gift Tax
5,724,465	0.3	28,252,485	1.2	27,789,003	1.1	29,489,761	1.2	Tobacco Tax
2,310,959	0.1	3,267,337	0.1	7,295,240	0.3	13,615,639	0.6	Consolidated Housing and Land Income Tax
1,239,414	0.1	755,336	0.0	1,851,109	0.1	2,897,409	0.1	Profit-seeking Enterprise
1,071,545	0.0	2,512,000	0.1	5,444,131	0.2	10,718,231	0.4	Individual
15,724,000	0.7	4,313,000	0.2	8,784,000	0.4	-	-	Special Budget

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

Explanation : 1.Consolidated housing and land income tax shall be used for expenditures of housing policy and long-term social care services.  
2.The long-term care services development fund was established in 2017.