

表3-7. 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	106年 CY 2017			107年 CY 2018		
	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	2,251,246,001	2,155,234,212	104.5	2,386,944,903	2,297,293,646	103.9
關稅	114,956,843	115,300,000	99.7	120,056,787	115,000,000	104.4
所得稅	986,412,046	929,585,777	106.1	1,077,079,297	1,037,861,111	103.8
營利事業所得稅	503,312,206	443,381,333	113.5	567,944,689	538,574,444	105.5
綜合所得稅	483,099,840	486,204,444	99.4	509,134,609	499,286,667	102.0
遺產及贈與稅*	51,085,366	26,805,000	190.6	31,824,830	33,105,000	96.1
遺產稅*	21,186,102	16,085,000	131.7	21,378,098	19,187,000	111.4
贈與稅*	29,899,264	10,720,000	278.9	10,446,732	13,918,000	75.1
貨物稅	178,467,404	186,147,778	95.9	180,111,430	170,451,111	105.7
證券交易稅	89,967,010	97,699,800	92.1	101,170,666	99,156,000	102.0
期貨交易稅	4,190,423	4,004,000	104.7	6,099,829	4,004,000	152.3
菸酒稅*	50,234,984	45,642,500	110.1	69,602,514	68,942,500	101.0
特種貨物及勞務稅	2,316,766	1,811,000	127.9	2,473,693	1,584,000	156.2
營業稅**	384,978,061	376,827,111	102.2	415,408,541	395,845,307	104.9
金融業營業稅	23,124,126	24,716,000	93.6	24,473,563	23,244,000	105.3
土地稅	188,638,208	182,010,808	103.6	182,436,812	183,701,431	99.3
地價稅	94,776,475	91,953,839	103.1	91,885,304	93,457,920	98.3
土地增值稅	93,861,733	90,056,969	104.2	90,551,508	90,243,511	100.3
房屋稅	76,723,547	72,705,936	105.5	78,588,425	75,225,695	104.5
使用牌照稅	64,076,999	62,036,856	103.3	64,830,354	63,475,349	102.1
契稅	12,789,424	11,331,594	112.9	13,365,520	12,088,785	110.6
印花稅	11,099,530	10,163,121	109.2	12,146,755	10,432,967	116.4
娛樂稅	1,595,772	1,525,922	104.6	1,777,643	1,470,439	120.9
特別及臨時稅課	1,535,207	1,637,009	93.8	1,785,347	1,649,951	108.2
教育捐	175	-	--	-12	-	--
健康福利捐	32,178,236	30,000,000	107.3	28,186,471	23,300,000	121.0

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 3-7. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

108年 CY 2019			109年 CY 2020			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	
2,470,519,242	2,387,521,721	103.5	2,398,667,080	2,420,935,926	99.1	Grand Total
123,042,335	120,000,000	102.5	121,390,157	119,741,000	101.4	Customs Duties
1,148,814,059	1,077,192,223	106.6	981,707,165	1,111,978,888	88.3	Income Tax
647,910,948	618,516,667	104.8	477,052,060	639,743,333	74.6	Profit-seeking Enterprise Income Tax
500,903,111	458,675,556	109.2	504,655,105	472,235,555	106.9	Individual Income Tax
34,925,726	33,105,000	105.5	42,296,348	35,142,000	120.4	Estate and Gift Tax*
24,299,533	19,187,000	126.6	29,640,370	20,411,000	145.2	Estate Tax*
10,626,193	13,918,000	76.3	12,655,978	14,731,000	85.9	Gift Tax*
176,878,186	181,167,778	97.6	170,223,762	178,333,333	95.5	Commodity Tax
91,204,700	112,900,000	80.8	150,631,874	106,475,000	141.5	Securities Transaction Tax
4,694,563	6,150,000	76.3	7,535,931	5,145,000	146.5	Futures Transaction Tax
68,649,317	65,132,500	105.4	71,472,435	64,650,000	110.6	Tobacco and Alcohol Tax*
2,734,703	2,174,000	125.8	2,653,534	2,174,000	122.1	Specifically Selected Goods and Services Tax
420,908,352	415,145,451	101.4	437,212,013	419,018,092	104.3	Business Tax**
26,159,164	23,268,000	112.4	26,623,186	24,456,000	108.9	Financial Enterprises Business Tax
193,033,959	181,393,419	106.4	204,742,200	182,645,882	112.1	Land Tax
91,897,189	91,070,496	100.9	91,752,605	91,352,597	100.4	Land Value Tax
101,136,770	90,322,923	112.0	112,989,595	91,293,285	123.8	Land Value Increment Tax
80,972,489	78,797,639	102.8	79,315,449	78,211,360	101.4	House Tax
65,597,591	64,556,236	101.6	66,258,963	65,195,161	101.6	Vehicle License Tax
14,773,001	12,610,729	117.1	16,147,441	12,673,044	127.4	Deed Tax
12,856,984	10,966,857	117.2	13,725,428	11,725,868	117.1	Stamp Tax
1,877,780	1,554,288	120.8	1,707,158	1,598,215	106.8	Amusement Tax
1,834,214	1,675,601	109.5	2,209,711	1,729,083	127.8	Special and Provisional Tax Levies
-7	-	--	-26	-	--	Education Surtax
27,721,290	23,000,000	120.5	29,437,537	24,500,000	120.2	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.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\$ 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.