

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	106年 CY 2017	107年 CY 2018	108年 CY 2019	109年 CY 2020
總 計	2,251,246,001	2,386,944,903	2,470,519,242	2,398,667,080
關 稅	114,956,843	120,056,787	123,042,335	121,390,157
所 得 稅	986,412,046	1,077,079,297	1,148,814,059	981,707,165
營利事業所得稅	503,312,206	567,944,689	647,910,948	477,052,060
綜合所得稅	483,099,840	509,134,609	500,903,111	504,655,105
遺產及贈與稅*	51,085,366	31,824,830	34,925,726	42,296,348
遺產稅*	21,186,102	21,378,098	24,299,533	29,640,370
贈與稅*	29,899,264	10,446,732	10,626,193	12,655,978
貨 物 稅	178,467,404	180,111,430	176,878,186	170,223,762
證券交易稅	89,967,010	101,170,666	91,204,700	150,631,874
期貨交易稅	4,190,423	6,099,829	4,694,563	7,535,931
菸 酒 稅*	50,234,984	69,602,514	68,649,317	71,472,435
特種貨物及勞務稅	2,316,766	2,473,693	2,734,703	2,653,534
營 業 稅**	384,978,061	415,408,541	420,908,352	437,212,013
金融業營業稅	23,124,126	24,473,563	26,159,164	26,623,186
土 地 稅	188,638,208	182,436,812	193,033,959	204,742,200
地價稅	94,776,475	91,885,304	91,897,189	91,752,605
土地增值稅	93,861,733	90,551,508	101,136,770	112,989,595
房 屋 稅	76,723,547	78,588,425	80,972,489	79,315,449
使用牌照稅	64,076,999	64,830,354	65,597,591	66,258,963
契 稅	12,789,424	13,365,520	14,773,001	16,147,441
印 花 稅	11,099,530	12,146,755	12,856,984	13,725,428
娛 樂 稅	1,595,772	1,777,643	1,877,780	1,707,158
特別及臨時稅課	1,535,207	1,785,347	1,834,214	2,209,711
教 育 捐	175	-12	-7	-26
健康福利捐	32,178,236	28,186,471	27,721,290	29,437,537
房地合一課徵所得稅*	2,567,732	3,630,374	8,105,822	15,128,488
營利事業	1,377,127	839,263	2,056,788	3,219,343
個人	1,190,605	2,791,112	6,049,034	11,909,145

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1. 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。

2. 遺產及贈與稅實物抵繳金額113年計1,422,322千元。

附 註：1. *房地合一課徵所得稅、遺產及贈與稅、菸酒稅自106年起包括撥入特種基金之稅款。

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

110年 CY 2021	111年 CY 2022	112年 CY 2023	113年 CY 2024	Item of Tax
2,874,212,555	3,247,877,156	3,456,157,917	3,761,881,506	Grand Total
133,270,051	142,547,274	152,507,357	160,903,924	Customs Duties
1,232,033,593	1,682,398,749	1,834,559,105	1,951,081,755	Income Tax
701,845,090	1,027,278,985	1,079,455,217	1,121,990,863	Profit-seeking Enterprise
530,188,503	655,119,764	755,103,888	829,090,892	Individual
53,061,964	57,613,334	61,852,720	73,090,590	Estate and Gift Tax*
33,463,271	37,678,824	36,847,012	41,693,445	Estate Tax*
19,598,693	19,934,510	25,005,708	31,397,145	Gift Tax*
180,093,438	153,523,425	164,254,930	161,268,378	Commodity Tax
275,392,541	175,604,475	197,335,904	288,062,892	Securities Transaction Tax
10,459,907	9,986,117	8,067,959	12,800,911	Futures Transaction Tax
70,859,143	73,322,979	69,629,190	66,327,695	Tobacco and Alcohol Tax*
3,616,250	3,895,538	5,513,277	6,633,328	Specifically Selected Goods and Services Tax
499,357,607	544,366,239	572,341,653	623,736,437	Business Tax**
28,196,403	30,338,957	38,836,044	44,730,853	Financial Enterprises Business Tax
200,257,068	187,366,636	168,571,774	188,270,605	Land Tax
90,242,554	94,320,142	94,070,262	99,020,458	Land Value Tax
110,014,514	93,046,494	74,501,512	89,250,147	Land Value Increment Tax
83,308,470	85,419,223	89,307,650	92,583,903	House Tax
66,984,023	68,016,771	68,648,422	68,736,907	Vehicle License Tax
17,778,698	15,481,118	15,801,473	19,256,129	Deed Tax
14,427,386	15,722,375	17,034,515	18,824,582	Stamp Tax
1,156,032	1,627,903	1,890,286	2,086,071	Amusement Tax
1,991,925	1,296,839	1,324,884	1,796,000	Special and Provisional Tax Levies
-2	-8	187	-	Education Surtax
30,164,461	29,688,169	27,516,631	26,421,399	Health and Welfare Surcharge on Tobacco
32,236,668	55,384,906	61,730,500	100,715,829	Consolidated Housing and Land Income Tax*
7,669,021	17,188,513	19,795,000	29,143,110	Profit-seeking Enterprise
24,567,647	38,196,393	41,935,500	71,572,719	Individual

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

Explanation : 1.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.

2.The total amount of using physical objects for payment of estate and gift taxes was NT\$ 1,422,322 thousand in 2024.

Note : 1.*Since 2017, consolidated housing and land income tax, estate and gift tax, tobacco and alcohol tax, both include revenues for central government's special 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	106年 CY 2017	107年 CY 2018	108年 CY 2019	109年 CY 2020
總 計	1.2	6.0	3.5	-2.9
關 稅	-0.0	4.4	2.5	-1.3
所 得 稅	-2.0	9.2	6.7	-14.5
營利事業所得稅	-1.4	12.8	14.1	-26.4
綜合所得稅	-2.6	5.4	-1.6	0.7
遺產及贈與稅*	7.5	-37.7	9.7	21.1
遺產稅*	-16.9	0.9	13.7	22.0
贈與稅*	35.7	-65.1	1.7	19.1
貨 物 稅	-1.9	0.9	-1.8	-3.8
證券交易稅	27.0	12.5	-9.9	65.2
期貨交易稅	13.1	45.6	-23.0	60.5
菸 酒 稅*	10.1	38.6	-1.4	4.1
特種貨物及勞務稅	-18.0	6.8	10.6	-3.0
營 業 稅**	1.8	7.9	1.3	3.9
金融業營業稅	-2.6	5.8	6.9	1.8
土 地 稅	6.4	-3.3	5.8	6.1
地價稅	0.9	-3.1	0.0	-0.2
土地增值稅	12.6	-3.5	11.7	11.7
房 屋 稅	5.2	2.4	3.0	-2.0
使用牌照稅	1.7	1.2	1.2	1.0
契 稅	12.4	4.5	10.5	9.3
印 花 稅	4.3	9.4	5.8	6.8
娛 樂 稅	4.7	11.4	5.6	-9.1
特別及臨時稅課	93.1	16.3	2.7	20.5
教 育 捐	--	--	--	--
健康福利捐	-6.4	-12.4	-1.7	6.2
房地合一課徵所得稅*	--	41.4	123.3	86.6
營利事業	--	-39.1	145.1	56.5
個人	--	134.4	116.7	96.9

Table 3-1. Total Net Tax Revenues - by Item of Tax (2/3)

(Education Surtax are excluded)

(2) Annual Growth Rate

Unit : %

110年 CY 2021	111年 CY 2022	112年 CY 2023	113年 CY 2024	Item of Tax
19.8	13.0	6.4	8.8	Grand Total
9.8	7.0	7.0	5.5	Customs Duties
25.5	36.6	9.0	6.4	Income Tax
47.1	46.4	5.1	3.9	Profit-seeking Enterprise
5.1	23.6	15.3	9.8	Individual
25.5	8.6	7.4	18.2	Estate and Gift Tax*
12.9	12.6	-2.2	13.2	Estate Tax*
54.9	1.7	25.4	25.6	Gift Tax*
5.8	-14.8	7.0	-1.8	Commodity Tax
82.8	-36.2	12.4	46.0	Securities Transaction Tax
38.8	-4.5	-19.2	58.7	Futures Transaction Tax
-0.9	3.5	-5.0	-4.7	Tobacco and Alcohol Tax*
36.3	7.7	41.5	20.3	Specifically Selected Goods and Services Tax
14.2	9.0	5.1	9.0	Business Tax**
5.9	7.6	28.0	15.2	Financial Enterprises Business Tax
-2.2	-6.4	-10.0	11.7	Land Tax
-1.6	4.5	-0.3	5.3	Land Value Tax
-2.6	-15.4	-19.9	19.8	Land Value Increment Tax
5.0	2.5	4.6	3.7	House Tax
1.1	1.5	0.9	0.1	Vehicle License Tax
10.1	-12.9	2.1	21.9	Deed Tax
5.1	9.0	8.3	10.5	Stamp Tax
-32.3	40.8	16.1	10.4	Amusement Tax
-9.9	-34.9	2.2	35.6	Special and Provisional Tax Levies
--	--	--	-	Education Surtax
2.5	-1.6	-7.3	-4.0	Health and Welfare Surcharge on Tobacco
113.1	71.8	11.5	63.2	Consolidated Housing and Land Income Tax*
138.2	124.1	15.2	47.2	Profit-seeking Enterprise
106.3	55.5	9.8	70.7	Individual

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	106年 CY 2017	107年 CY 2018	108年 CY 2019	109年 CY 2020
總 計	100.0	100.0	100.0	100.0
關 稅	5.1	5.0	5.0	5.1
所 得 稅	43.8	45.1	46.5	40.9
營利事業所得稅	22.4	23.8	26.2	19.9
綜合所得稅	21.5	21.3	20.3	21.0
遺產及贈與稅*	2.3	1.3	1.4	1.8
遺產稅*	0.9	0.9	1.0	1.2
贈與稅*	1.3	0.4	0.4	0.5
貨 物 稅	7.9	7.5	7.2	7.1
證券交易稅	4.0	4.2	3.7	6.3
期貨交易稅	0.2	0.3	0.2	0.3
菸 酒 稅*	2.2	2.9	2.8	3.0
特種貨物及勞務稅	0.1	0.1	0.1	0.1
營 業 稅**	17.1	17.4	17.0	18.2
金融業營業稅	1.0	1.0	1.1	1.1
土 地 稅	8.4	7.6	7.8	8.5
地價稅	4.2	3.8	3.7	3.8
土地增值稅	4.2	3.8	4.1	4.7
房 屋 稅	3.4	3.3	3.3	3.3
使用牌照稅	2.8	2.7	2.7	2.8
契 稅	0.6	0.6	0.6	0.7
印 花 稅	0.5	0.5	0.5	0.6
娛 樂 稅	0.1	0.1	0.1	0.1
特別及臨時稅課	0.1	0.1	0.1	0.1
教 育 捐	0.0	-0.0	-0.0	-0.0
健康福利捐	1.4	1.2	1.1	1.2
房地合一課徵所得稅*	0.1	0.2	0.3	0.6
營利事業	0.1	0.0	0.1	0.1
個人	0.1	0.1	0.2	0.5

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

Unit : %

110年 CY 2021	111年 CY 2022	112年 CY 2023	113年 CY 2024	Item of Tax
100.0	100.0	100.0	100.0	Grand Total
4.6	4.4	4.4	4.3	Customs Duties
42.9	51.8	53.1	51.9	Income Tax
24.4	31.6	31.2	29.8	Profit-seeking Enterprise
18.4	20.2	21.8	22.0	Individual
1.8	1.8	1.8	1.9	Estate and Gift Tax*
1.2	1.2	1.1	1.1	Estate Tax*
0.7	0.6	0.7	0.8	Gift Tax*
6.3	4.7	4.8	4.3	Commodity Tax
9.6	5.4	5.7	7.7	Securities Transaction Tax
0.4	0.3	0.2	0.3	Futures Transaction Tax
2.5	2.3	2.0	1.8	Tobacco and Alcohol Tax*
0.1	0.1	0.2	0.2	Specifically Selected Goods and Services Tax
17.4	16.8	16.6	16.6	Business Tax**
1.0	0.9	1.1	1.2	Financial Enterprises Business Tax
7.0	5.8	4.9	5.0	Land Tax
3.1	2.9	2.7	2.6	Land Value Tax
3.8	2.9	2.2	2.4	Land Value Increment Tax
2.9	2.6	2.6	2.5	House Tax
2.3	2.1	2.0	1.8	Vehicle License Tax
0.6	0.5	0.5	0.5	Deed Tax
0.5	0.5	0.5	0.5	Stamp Tax
0.0	0.1	0.1	0.1	Amusement Tax
0.1	0.0	0.0	0.0	Special and Provisional Tax Levies
-0.0	-0.0	0.0	-	Education Surtax
1.0	0.9	0.8	0.7	Health and Welfare Surcharge on Tobacco
1.1	1.7	1.8	2.7	Consolidated Housing and Land Income Tax*
0.3	0.5	0.6	0.8	Profit-seeking Enterprise
0.9	1.2	1.2	1.9	Individual