

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	110年 CY 2021			111年 CY 2022		
	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	2,874,212,555	2,441,509,945	117.7	3,247,877,156	2,724,176,292	119.2
關 稅	133,270,051	120,764,000	110.4	142,547,274	133,482,000	106.8
所 得 稅	1,232,033,593	1,096,482,110	112.4	1,682,398,749	1,259,050,221	133.6
營利事業所得稅	701,845,090	609,993,000	115.1	1,027,278,985	730,002,221	140.7
綜合所得稅	530,188,503	486,489,110	109.0	655,119,764	529,048,000	123.8
遺產及贈與稅*	53,061,964	35,243,000	150.6	57,613,334	35,243,000	163.5
遺產稅*	33,463,271	21,091,000	158.7	37,678,824	21,091,000	178.6
贈與稅*	19,598,693	14,152,000	138.5	19,934,510	14,152,000	140.9
貨 物 稅	180,093,438	178,485,556	100.9	153,523,425	183,590,000	83.6
證券交易稅	275,392,541	119,995,000	229.5	175,604,475	176,848,000	99.3
期貨交易稅	10,459,907	5,145,000	203.3	9,986,117	7,808,000	127.9
菸 酒 稅*	70,859,143	64,650,000	109.6	73,322,979	70,432,500	104.1
特種貨物及勞務稅	3,616,250	2,508,000	144.2	3,895,538	2,580,000	151.0
營 業 稅**	499,357,607	429,573,646	116.2	544,366,239	453,196,522	120.1
金融業營業稅	28,196,403	24,456,000	115.3	30,338,957	25,056,000	121.1
土 地 稅	200,257,068	188,385,313	106.3	187,366,636	195,658,411	95.8
地價稅	90,242,554	89,819,920	100.5	94,320,142	91,028,061	103.6
土地增值稅	110,014,514	98,565,393	111.6	93,046,494	104,630,350	88.9
房 屋 稅	83,308,470	80,176,444	103.9	85,419,223	81,992,162	104.2
使用牌照稅	66,984,023	65,636,282	102.1	68,016,771	66,123,422	102.9
契 稅	17,778,698	13,186,975	134.8	15,481,118	15,155,420	102.1
印 花 稅	14,427,386	11,977,231	120.5	15,722,375	12,694,424	123.9
娛 樂 稅	1,156,032	1,607,114	71.9	1,627,903	1,590,692	102.3
特別及臨時稅課	1,991,925	1,694,274	117.6	1,296,839	831,518	156.0
教 育 捐	-2	-	--	-8	-	--
健康福利捐	30,164,461	26,000,000	116.0	29,688,169	27,900,000	106.4
房地合一課徵所得稅*	32,236,668	13,210,999	244.0	55,384,906	27,679,888	200.1
營利事業	7,669,021	4,493,000	170.7	17,188,513	8,058,888	213.3
個人	24,567,647	8,717,999	281.8	38,196,393	19,621,000	194.7

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 3-7. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

112年 CY 2023			113年 CY 2024			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	
3,456,157,917	3,070,136,860	112.6	3,761,881,506	3,233,595,796	116.3	Grand Total
152,507,357	136,161,000	112.0	160,903,924	149,502,000	107.6	Customs Duties
1,834,559,105	1,633,537,778	112.3	1,951,081,755	1,630,981,112	119.6	Income Tax
1,079,455,217	1,047,338,889	103.1	1,121,990,863	971,504,445	115.5	Profit-seeking Enterprise
755,103,888	586,198,889	128.8	829,090,892	659,476,667	125.7	Individual
61,852,720	35,754,000	173.0	73,090,590	37,450,000	195.2	Estate and Gift Tax*
36,847,012	21,454,600	171.7	41,693,445	24,608,600	169.4	Estate Tax*
25,005,708	14,299,400	174.9	31,397,145	12,841,400	244.5	Gift Tax*
164,254,930	155,760,000	105.5	161,268,378	166,807,778	96.7	Commodity Tax
197,335,904	155,100,000	127.2	288,062,892	208,663,000	138.1	Securities Transaction Tax
8,067,959	7,298,000	110.6	12,800,911	7,755,000	165.1	Futures Transaction Tax
69,629,190	70,432,500	98.9	66,327,695	70,132,500	94.6	Tobacco and Alcohol Tax*
5,513,277	2,713,000	203.2	6,633,328	2,802,000	236.7	Specifically Selected Goods and Services Tax
572,341,653	466,834,967	122.6	623,736,437	562,153,595	111.0	Business Tax**
38,836,044	26,000,000	149.4	44,730,853	27,000,000	165.7	Financial Enterprises Business Tax
168,571,774	196,786,337	85.7	188,270,605	183,235,749	102.7	Land Tax
94,070,262	91,663,191	102.6	99,020,458	93,140,391	106.3	Land Value Tax
74,501,512	105,123,146	70.9	89,250,147	90,095,358	99.1	Land Value Increment Tax
89,307,650	84,481,157	105.7	92,583,903	88,371,127	104.8	House Tax
68,648,422	66,523,504	103.2	68,736,907	67,594,837	101.7	Vehicle License Tax
15,801,473	15,644,606	101.0	19,256,129	14,554,011	132.3	Deed Tax
17,034,515	13,232,029	128.7	18,824,582	14,145,379	133.1	Stamp Tax
1,890,286	1,513,372	124.9	2,086,071	1,697,057	122.9	Amusement Tax
1,324,884	764,610	173.3	1,796,000	1,750,651	102.6	Special and Provisional Tax Levies
187	-	--	-	-	--	Education Surtax
27,516,631	27,600,000	99.7	26,421,399	26,000,000	101.6	Health and Welfare Surcharge on Tobacco
61,730,500	37,982,222	162.5	100,715,829	53,834,445	187.1	Consolidated Housing and Land Income Tax*
19,795,000	17,792,222	111.3	29,143,110	20,114,445	144.9	Profit-seeking Enterprise
41,935,500	20,190,000	207.7	71,572,719	33,720,000	212.3	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.