

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (1/3)

稅目別	(1)金額			
	107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021
總計	2,386,944,903	2,470,519,242	2,398,667,080	2,874,212,555
關稅	120,056,787	123,042,335	121,390,157	133,270,051
所得稅	1,077,079,297	1,148,814,059	981,707,165	1,232,033,593
營利事業所得稅	567,944,689	647,910,948	477,052,060	701,845,090
綜合所得稅	509,134,609	500,903,111	504,655,105	530,188,503
遺產及贈與稅*	31,824,830	34,925,726	42,296,348	53,061,964
遺產稅*	21,378,098	24,299,533	29,640,370	33,463,271
贈與稅*	10,446,732	10,626,193	12,655,978	19,598,693
貨物稅	180,111,430	176,878,186	170,223,762	180,093,438
證券交易稅	101,170,666	91,204,700	150,631,874	275,392,541
期貨交易稅	6,099,829	4,694,563	7,535,931	10,459,907
菸酒稅*	69,602,514	68,649,317	71,472,435	70,859,143
特種貨物及勞務稅	2,473,693	2,734,703	2,653,534	3,616,250
營業稅**	415,408,541	420,908,352	437,212,013	499,357,607
金融業營業稅	24,473,563	26,159,164	26,623,186	28,196,403
土地稅	182,436,812	193,033,959	204,742,200	200,257,068
地價稅	91,885,304	91,897,189	91,752,605	90,242,554
土地增值稅	90,551,508	101,136,770	112,989,595	110,014,514
房屋稅	78,588,425	80,972,489	79,315,449	83,308,470
使用牌照稅	64,830,354	65,597,591	66,258,963	66,984,023
契稅	13,365,520	14,773,001	16,147,441	17,778,698
印花稅	12,146,755	12,856,984	13,725,428	14,427,386
娛樂稅	1,777,643	1,877,780	1,707,158	1,156,032
特別及臨時稅課	1,785,347	1,834,214	2,209,711	1,991,925
教育捐	-12	-7	-26	-2
健康福利捐	28,186,471	27,721,290	29,437,537	30,164,461
房地合一課徵所得稅*	3,630,374	8,105,822	15,128,488	32,236,668
營利事業	839,263	2,056,788	3,219,343	7,669,021
個人	2,791,112	6,049,034	11,909,145	24,567,647

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114年計2,595,776千元。

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)

(1) Amount				Unit : NT\$ 1,000
111年 CY 2022	112年 CY 2023	113年 CY 2024	114年 CY 2025	Item of Tax
3,247,877,156	3,456,157,917	3,761,881,506	3,787,944,207	Grand Total
142,547,274	152,507,357	160,903,924	156,601,590	Customs Duties
1,682,398,749	1,834,559,105	1,951,081,755	2,021,832,396	Income Tax
1,027,278,985	1,079,455,217	1,121,990,863	1,148,160,544	Profit-seeking Enterprise
655,119,764	755,103,888	829,090,892	873,671,852	Individual
57,613,334	61,852,720	73,090,590	71,051,624	Estate and Gift Tax*
37,678,824	36,847,012	41,693,445	44,326,163	Estate Tax*
19,934,510	25,005,708	31,397,145	26,725,461	Gift Tax*
153,523,425	164,254,930	161,268,378	143,967,688	Commodity Tax
175,604,475	197,335,904	288,062,892	292,812,651	Securities Transaction Tax
9,986,117	8,067,959	12,800,911	11,585,171	Futures Transaction Tax
73,322,979	69,629,190	66,327,695	65,940,103	Tobacco and Alcohol Tax*
3,895,538	5,513,277	6,633,328	5,614,243	Specifically Selected Goods and Services Tax
544,366,239	572,341,653	623,736,437	615,935,513	Business Tax**
30,338,957	38,836,044	44,730,853	7,835,446	Financial Enterprises Business Tax
187,366,636	168,571,774	188,270,605	166,508,889	Land Tax
94,320,142	94,070,262	99,020,458	98,206,237	Land Value Tax
93,046,494	74,501,512	89,250,147	68,302,652	Land Value Increment Tax
85,419,223	89,307,650	92,583,903	100,485,453	House Tax
68,016,771	68,648,422	68,736,907	68,889,750	Vehicle License Tax
15,481,118	15,801,473	19,256,129	15,957,132	Deed Tax
15,722,375	17,034,515	18,824,582	20,312,242	Stamp Tax
1,627,903	1,890,286	2,086,071	2,247,086	Amusement Tax
1,296,839	1,324,884	1,796,000	1,623,145	Special and Provisional Tax Levies
-8	187	-	-1	Education Surtax
29,688,169	27,516,631	26,421,399	26,579,532	Health and Welfare Surcharge on Tobacco
55,384,906	61,730,500	100,715,829	94,386,223	Consolidated Housing and Land Income Tax*
17,188,513	19,795,000	29,143,110	39,959,920	Profit-seeking Enterprise
38,196,393	41,935,500	71,572,719	54,426,303	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\$ 2,595,776 thousand in 2025.

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)

稅目別	(2)年增率				單位：%
	107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021	
總計	6.0	3.5	-2.9	19.8	
關稅	4.4	2.5	-1.3	9.8	
所得稅	9.2	6.7	-14.5	25.5	
營利事業所得稅	12.8	14.1	-26.4	47.1	
綜合所得稅	5.4	-1.6	0.7	5.1	
遺產及贈與稅*	-37.7	9.7	21.1	25.5	
遺產稅*	0.9	13.7	22.0	12.9	
贈與稅*	-65.1	1.7	19.1	54.9	
貨物稅	0.9	-1.8	-3.8	5.8	
證券交易稅	12.5	-9.9	65.2	82.8	
期貨交易稅	45.6	-23.0	60.5	38.8	
菸酒稅*	38.6	-1.4	4.1	-0.9	
特種貨物及勞務稅	6.8	10.6	-3.0	36.3	
營業稅**	7.9	1.3	3.9	14.2	
金融業營業稅	5.8	6.9	1.8	5.9	
土地稅	-3.3	5.8	6.1	-2.2	
地價稅	-3.1	0.0	-0.2	-1.6	
土地增值稅	-3.5	11.7	11.7	-2.6	
房屋稅	2.4	3.0	-2.0	5.0	
使用牌照稅	1.2	1.2	1.0	1.1	
契稅	4.5	10.5	9.3	10.1	
印花稅	9.4	5.8	6.8	5.1	
娛樂稅	11.4	5.6	-9.1	-32.3	
特別及臨時稅課	16.3	2.7	20.5	-9.9	
教育捐	--	--	--	--	
健康福利捐	-12.4	-1.7	6.2	2.5	
房地合一課徵所得稅*	41.4	123.3	86.6	113.1	
營利事業	-39.1	145.1	56.5	138.2	
個人	134.4	116.7	96.9	106.3	

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

(2) Annual Growth Rate					Unit : %
111年 CY 2022	112年 CY 2023	113年 CY 2024	114年 CY 2025	Item of Tax	
13.0	6.4	8.8	0.7	Grand Total	
7.0	7.0	5.5	-2.7	Customs Duties	
36.6	9.0	6.4	3.6	Income Tax	
46.4	5.1	3.9	2.3	Profit-seeking Enterprise	
23.6	15.3	9.8	5.4	Individual	
8.6	7.4	18.2	-2.8	Estate and Gift Tax*	
12.6	-2.2	13.2	6.3	Estate Tax*	
1.7	25.4	25.6	-14.9	Gift Tax*	
-14.8	7.0	-1.8	-10.7	Commodity Tax	
-36.2	12.4	46.0	1.6	Securities Transaction Tax	
-4.5	-19.2	58.7	-9.5	Futures Transaction Tax	
3.5	-5.0	-4.7	-0.6	Tobacco and Alcohol Tax*	
7.7	41.5	20.3	-15.4	Specifically Selected Goods and Services Tax	
9.0	5.1	9.0	-1.3	Business Tax**	
7.6	28.0	15.2	-82.5	Financial Enterprises Business Tax	
-6.4	-10.0	11.7	-11.6	Land Tax	
4.5	-0.3	5.3	-0.8	Land Value Tax	
-15.4	-19.9	19.8	-23.5	Land Value Increment Tax	
2.5	4.6	3.7	8.5	House Tax	
1.5	0.9	0.1	0.2	Vehicle License Tax	
-12.9	2.1	21.9	-17.1	Deed Tax	
9.0	8.3	10.5	7.9	Stamp Tax	
40.8	16.1	10.4	7.7	Amusement Tax	
-34.9	2.2	35.6	-9.6	Special and Provisional Tax Levies	
--	--	-	--	Education Surtax	
-1.6	-7.3	-4.0	0.6	Health and Welfare Surcharge on Tobacco	
71.8	11.5	63.2	-6.3	Consolidated Housing and Land Income Tax*	
124.1	15.2	47.2	37.1	Profit-seeking Enterprise	
55.5	9.8	70.7	-24.0	Individual	

表3-1. 全國賦稅實徵淨額 - 按稅目別分 (3/3)

稅目別	(3)結構比			
	107年 CY 2018	108年 CY 2019	109年 CY 2020	110年 CY 2021
總計	100.0	100.0	100.0	100.0
關稅	5.0	5.0	5.1	4.6
所得稅	45.1	46.5	40.9	42.9
營利事業所得稅	23.8	26.2	19.9	24.4
綜合所得稅	21.3	20.3	21.0	18.4
遺產及贈與稅*	1.3	1.4	1.8	1.8
遺產稅*	0.9	1.0	1.2	1.2
贈與稅*	0.4	0.4	0.5	0.7
貨物稅	7.5	7.2	7.1	6.3
證券交易稅	4.2	3.7	6.3	9.6
期貨交易稅	0.3	0.2	0.3	0.4
菸酒稅*	2.9	2.8	3.0	2.5
特種貨物及勞務稅	0.1	0.1	0.1	0.1
營業稅**	17.4	17.0	18.2	17.4
金融業營業稅	1.0	1.1	1.1	1.0
土地稅	7.6	7.8	8.5	7.0
地價稅	3.8	3.7	3.8	3.1
土地增值稅	3.8	4.1	4.7	3.8
房屋稅	3.3	3.3	3.3	2.9
使用牌照稅	2.7	2.7	2.8	2.3
契稅	0.6	0.6	0.7	0.6
印花稅	0.5	0.5	0.6	0.5
娛樂稅	0.1	0.1	0.1	0.0
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	1.2	1.1	1.2	1.0
房地合一課徵所得稅*	0.2	0.3	0.6	1.1
營利事業	0.0	0.1	0.1	0.3
個人	0.1	0.2	0.5	0.9

單位：%

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

(3) Percentage					Unit : %
111年 CY 2022	112年 CY 2023	113年 CY 2024	114年 CY 2025	Item of Tax	
100.0	100.0	100.0	100.0	Grand Total	
4.4	4.4	4.3	4.1	Customs Duties	
51.8	53.1	51.9	53.4	Income Tax	
31.6	31.2	29.8	30.3	Profit-seeking Enterprise	
20.2	21.8	22.0	23.1	Individual	
1.8	1.8	1.9	1.9	Estate and Gift Tax*	
1.2	1.1	1.1	1.2	Estate Tax*	
0.6	0.7	0.8	0.7	Gift Tax*	
4.7	4.8	4.3	3.8	Commodity Tax	
5.4	5.7	7.7	7.7	Securities Transaction Tax	
0.3	0.2	0.3	0.3	Futures Transaction Tax	
2.3	2.0	1.8	1.7	Tobacco and Alcohol Tax*	
0.1	0.2	0.2	0.1	Specifically Selected Goods and Services Tax	
16.8	16.6	16.6	16.3	Business Tax**	
0.9	1.1	1.2	0.2	Financial Enterprises Business Tax	
5.8	4.9	5.0	4.4	Land Tax	
2.9	2.7	2.6	2.6	Land Value Tax	
2.9	2.2	2.4	1.8	Land Value Increment Tax	
2.6	2.6	2.5	2.7	House Tax	
2.1	2.0	1.8	1.8	Vehicle License Tax	
0.5	0.5	0.5	0.4	Deed Tax	
0.5	0.5	0.5	0.5	Stamp Tax	
0.1	0.1	0.1	0.1	Amusement Tax	
0.0	0.0	0.0	0.0	Special and Provisional Tax Levies	
-0.0	0.0	-	-0.0	Education Surtax	
0.9	0.8	0.7	0.7	Health and Welfare Surcharge on Tobacco	
1.7	1.8	2.7	2.5	Consolidated Housing and Land Income Tax*	
0.5	0.6	0.8	1.1	Profit-seeking Enterprise	
1.2	1.2	1.9	1.4	Individual	