

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	107年 CY 2018		108年 CY 2019		109年 CY 2020		110年 CY 2021	
	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	2,386,944,903	100.0	2,470,519,242	100.0	2,398,667,080	100.0	2,874,212,555	100.0
中央政府	1,639,216,918	68.7	1,686,139,001	68.3	1,605,392,290	66.9	2,003,781,919	69.7
地方政府(含中央統籌)	655,678,257	27.5	680,005,791	27.5	684,502,810	28.5	739,997,908	25.7
撥入中央特種基金	87,736,728	3.7	95,590,450	3.9	108,771,980	4.5	130,432,728	4.5
金融業營業稅(撥入 金融業特別準備金)	24,473,563	1.0	26,159,164	1.1	26,623,186	1.1	28,196,403	1.0
健康福利捐	28,186,471	1.2	27,721,290	1.1	29,437,537	1.2	30,164,461	1.0
房地合一課徵所得稅 (撥入住宅基金)	-	-	-	-	-	-	-	-
長照基金	35,076,694	1.5	41,709,996	1.7	52,711,257	2.2	72,071,864	2.5
遺產稅	2,211,476	0.1	5,030,541	0.2	7,536,638	0.3	8,342,794	0.3
贈與稅	1,345,396	0.1	1,595,212	0.1	2,069,219	0.1	4,526,509	0.2
菸稅	28,252,485	1.2	27,789,003	1.1	29,489,761	1.2	30,189,560	1.1
房地合一課徵 所得稅	3,267,337	0.1	7,295,240	0.3	13,615,639	0.6	29,013,001	1.0
中央政府特別預算	4,313,000	0.2	8,784,000	0.4	-	-	-	-

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，其自113年起部分撥入住宅基金。
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

111年 CY 2022		112年 CY 2023		113年 CY 2024		114年 CY 2025		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%	
3,247,877,156	100.0	3,456,157,917	100.0	3,761,881,506	100.0	3,787,944,207	100.0	Grand Total
2,304,002,321	70.9	2,488,277,928	72.0	2,689,755,527	71.5	2,759,363,246	72.8	Central Government
789,935,540	24.3	802,506,792	23.2	863,827,994	23.0	865,025,764	22.8	Local Government (Incl. Allocation of Centrally- Funded Tax Revenues)
153,939,295	4.7	165,373,197	4.8	208,297,985	5.5	163,555,198	4.3	Central Government's Special Fund
30,338,957	0.9	38,836,044	1.1	44,730,853	1.2	7,835,446	0.2	Financial Enterprises Business Tax (Financial Special Reserves)
29,688,169	0.9	27,516,631	0.8	26,421,399	0.7	26,579,532	0.7	Health and Welfare Surcharge on Tobacco
-	-	-	-	9,064,425	0.2	16,989,520	0.4	Consolidated Housing and Land Income Tax (for Housing Fund)
93,912,169	2.9	99,020,522	2.9	128,081,308	3.4	112,150,700	3.0	Long-term Care Services Development Fund
10,237,692	0.3	9,181,900	0.3	11,274,036	0.3	11,725,826	0.3	Estate Tax
4,124,302	0.1	6,759,060	0.2	8,805,604	0.2	5,891,926	0.2	Gift Tax
29,703,760	0.9	27,522,112	0.8	26,421,847	0.7	26,574,867	0.7	Tobacco Tax
49,846,415	1.5	55,557,450	1.6	81,579,821	2.2	67,958,081	1.8	Consolidated Housing and Land Income Tax
-	-	-	-	-	-	-	-	Central Government's 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, and it has been partially appropriated to the housing fund since 2024.

2.The long-term care services development fund was established in 2017.