

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	111年 CY 2022			112年 CY 2023		
	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	3,247,877,156	2,724,176,292	119.2	3,456,157,917	3,070,136,860	112.6
關稅	142,547,274	133,482,000	106.8	152,507,357	136,161,000	112.0
所得稅	1,682,398,749	1,259,050,221	133.6	1,834,559,105	1,633,537,778	112.3
營利事業所得稅	1,027,278,985	730,002,221	140.7	1,079,455,217	1,047,338,889	103.1
綜合所得稅	655,119,764	529,048,000	123.8	755,103,888	586,198,889	128.8
遺產及贈與稅*	57,613,334	35,243,000	163.5	61,852,720	35,754,000	173.0
遺產稅*	37,678,824	21,091,000	178.6	36,847,012	21,454,600	171.7
贈與稅*	19,934,510	14,152,000	140.9	25,005,708	14,299,400	174.9
貨物稅	153,523,425	183,590,000	83.6	164,254,930	155,760,000	105.5
證券交易稅	175,604,475	176,848,000	99.3	197,335,904	155,100,000	127.2
期貨交易稅	9,986,117	7,808,000	127.9	8,067,959	7,298,000	110.6
菸酒稅*	73,322,979	70,432,500	104.1	69,629,190	70,432,500	98.9
特種貨物及勞務稅	3,895,538	2,580,000	151.0	5,513,277	2,713,000	203.2
營業稅**	544,366,239	453,196,522	120.1	572,341,653	466,834,967	122.6
金融業營業稅	30,338,957	25,056,000	121.1	38,836,044	26,000,000	149.4
土地稅	187,366,636	195,658,411	95.8	168,571,774	196,786,337	85.7
地價稅	94,320,142	91,028,061	103.6	94,070,262	91,663,191	102.6
土地增值稅	93,046,494	104,630,350	88.9	74,501,512	105,123,146	70.9
房屋稅	85,419,223	81,992,162	104.2	89,307,650	84,481,157	105.7
使用牌照稅	68,016,771	66,123,422	102.9	68,648,422	66,523,504	103.2
契稅	15,481,118	15,155,420	102.1	15,801,473	15,644,606	101.0
印花稅	15,722,375	12,694,424	123.9	17,034,515	13,232,029	128.7
娛樂稅	1,627,903	1,590,692	102.3	1,890,286	1,513,372	124.9
特別及臨時稅課	1,296,839	831,518	156.0	1,324,884	764,610	173.3
教育捐	-8	-	--	187	-	--
健康福利捐	29,688,169	27,900,000	106.4	27,516,631	27,600,000	99.7
房地合一課徵所得稅*	55,384,906	27,679,888	200.1	61,730,500	37,982,222	162.5
營利事業	17,188,513	8,058,888	213.3	19,795,000	17,792,222	111.3
個人	38,196,393	19,621,000	194.7	41,935,500	20,190,000	207.7

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 3-7. Total Net Tax Revenues and Budget Amount

Unit : NT\$ 1,000 ; %

113年 CY 2024			114年 CY 2025			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	
3,761,881,506	3,233,595,796	116.3	3,787,944,207	3,802,239,090	99.6	Grand Total
160,903,924	149,502,000	107.6	156,601,590	162,453,000	96.4	Customs Duties
1,951,081,755	1,630,981,112	119.6	2,021,832,396	2,047,289,555	98.8	Income Tax
1,121,990,863	971,504,445	115.5	1,148,160,544	1,180,034,444	97.3	Profit-seeking Enterprise
829,090,892	659,476,667	125.7	873,671,852	867,255,111	100.7	Individual
73,090,590	37,450,000	195.2	71,051,624	41,292,000	172.1	Estate and Gift Tax*
41,693,445	24,608,600	169.4	44,326,163	24,774,400	178.9	Estate Tax*
31,397,145	12,841,400	244.5	26,725,461	16,517,600	161.8	Gift Tax*
161,268,378	166,807,778	96.7	143,967,688	169,476,667	84.9	Commodity Tax
288,062,892	208,663,000	138.1	292,812,651	269,376,000	108.7	Securities Transaction Tax
12,800,911	7,755,000	165.1	11,585,171	9,013,000	128.5	Futures Transaction Tax
66,327,695	70,132,500	94.6	65,940,103	67,577,500	97.6	Tobacco and Alcohol Tax*
6,633,328	2,802,000	236.7	5,614,243	6,534,000	85.9	Specifically Selected Goods and Services Tax
623,736,437	562,153,595	111.0	615,935,513	625,824,000	98.4	Business Tax**
44,730,853	27,000,000	165.7	7,835,446	-	--	Financial Enterprises Business Tax
188,270,605	183,235,749	102.7	166,508,889	181,904,526	91.5	Land Tax
99,020,458	93,140,391	106.3	98,206,237	95,885,142	102.4	Land Value Tax
89,250,147	90,095,358	99.1	68,302,652	86,019,384	79.4	Land Value Increment Tax
92,583,903	88,371,127	104.8	100,485,453	91,954,530	109.3	House Tax
68,736,907	67,594,837	101.7	68,889,750	68,111,842	101.1	Vehicle License Tax
19,256,129	14,554,011	132.3	15,957,132	15,678,594	101.8	Deed Tax
18,824,582	14,145,379	133.1	20,312,242	15,363,867	132.2	Stamp Tax
2,086,071	1,697,057	122.9	2,247,086	1,798,253	125.0	Amusement Tax
1,796,000	1,750,651	102.6	1,623,145	1,676,756	96.8	Special and Provisional Tax Levies
-	-	--	-1	-	--	Education Surtax
26,421,399	26,000,000	101.6	26,579,532	26,915,000	98.8	Health and Welfare Surcharge on Tobacco
100,715,829	53,834,445	187.1	94,386,223	99,454,000	94.9	Consolidated Housing and Land Income Tax*
29,143,110	20,114,445	144.9	39,959,920	26,270,000	152.1	Profit-seeking Enterprise
71,572,719	33,720,000	212.3	54,426,303	73,184,000	74.4	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.