

表3-8. 貨物稅實徵淨額 - 按貨品別分

單位：新臺幣千元

貨品別 Commodity	107年 CY 2018	108年 CY 2019	109年 CY 2020
總計 Grand Total	180,111,430	176,878,186	170,223,762
油氣類 Oil / Gas	91,030,792	87,868,506	90,348,551
車輛類 Vehicles	70,757,547	71,579,242	63,244,844
汽車 Automobiles	66,293,636	66,804,390	59,269,717
機車 Motorcycles	4,463,910	4,774,852	3,975,127
橡膠輪胎 Rubber Tires	2,255,944	2,316,716	2,068,721
水泥 Cement	3,532,615	3,708,525	3,955,697
飲料品 Beverages	2,929,530	2,948,828	3,163,394
平板玻璃 Flat-glass	407,394	404,586	378,139
電器類 Electric Appliances	9,197,608	8,051,783	7,064,414
電冰箱 Refrigerators	1,279,555	1,052,793	767,771
電視機 Television Sets	550,962	521,299	539,513
冷暖氣機 Air Conditioners	6,295,607	5,306,595	4,826,022
除濕機 Dehumidifiers	365,933	339,604	171,143
錄影機 Video Recorders	99,984	114,683	69,258
電唱機 Record Players	1,674	2,240	977
錄音機 Audio Recorders	24,911	27,339	30,328
音響組合 Stereophonic Systems	275,894	276,368	265,351
電烤箱 Electric Ovens	303,087	410,862	394,051

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-8. Net Revenues of Commodity Tax - by Commodity

Unit : NT\$ 1,000

110年 CY 2021	111年 CY 2022	112年 CY 2023	113年 CY 2024	114年 CY 2025
180,093,438	153,523,425	164,254,930	161,268,378	143,967,688
85,371,181	62,490,132	61,079,573	59,582,487	58,561,437
76,959,293	73,899,421	87,299,096	85,293,357	68,717,802
71,903,136	68,902,423	82,116,469	80,800,691	64,500,637
5,056,157	4,996,998	5,182,627	4,492,666	4,217,165
2,223,041	2,529,164	2,401,482	2,441,708	2,501,301
4,155,133	2,488,977	2,466,494	2,470,868	2,629,288
3,154,326	3,312,528	3,570,495	3,738,580	3,695,518
441,888	431,787	433,102	574,194	460,343
7,788,577	8,371,416	7,004,682	7,167,185	7,401,998
797,636	1,032,623	702,975	824,079	749,058
448,384	417,229	245,027	66,241	20,286
5,521,487	5,666,584	4,813,718	5,037,752	5,096,294
210,919	260,009	298,293	175,683	372,039
62,213	71,654	43,491	18,789	18,265
1,193	2,328	2,746	2,460	3,150
27,813	38,560	33,207	33,287	27,437
305,413	395,894	494,594	641,187	714,382
413,519	486,535	370,631	367,707	401,087

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