

表3-1. 全國賦稅實徵淨額—按稅目別分

單位：新台幣百萬元

年度(月)別	總計 Grand Total	稅 課 Revenues from						
		合計 Total	關稅 Customs Duties	礦區稅 Mining Concession Tax	所得稅 Income Tax			
					小計 Subtotal	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合 所得稅 Individual Income Tax	
90年	1,257,841	1,200,278	92,558	9	478,636	233,678	244,958	
91年	1,225,601	1,190,874	85,901	10	392,939	165,759	227,180	
92年	1,252,766	1,220,116	82,783	10	411,087	213,683	197,404	
93年	1,387,300	1,353,410	78,885	4	455,914	241,089	214,825	
94年	1,567,396	1,531,297	82,374	1	625,807	329,357	296,450	
95年	1,600,804	1,556,652	79,567	0	646,218	311,888	334,330	
96年	1,733,895	1,685,875	81,859	0	730,160	382,634	347,526	
97年	1,760,438	1,710,617	80,426	0	834,988	445,245	389,744	
98年	1,530,282	1,483,518	68,827	0	640,967	334,163	306,804	
99年	1,622,244	1,565,847	89,484	0	590,387	285,701	304,686	
4月	97,753	94,728	7,102	-	17,670	6	17,664	
5月	270,064	264,368	7,722	-	122,836	96,686	26,149	
6月	235,335	232,190	7,895	-	175,502	83,737	91,765	
7月	73,593	68,430	7,565	-	-21,116	1,869	-22,985	
8月	96,973	94,515	7,398	-	48,848	5,983	42,865	
9月	180,786	175,190	7,165	-	68,734	31,215	37,519	
10月	94,192	90,580	7,911	-	57,371	48,092	9,279	
11月	161,867	153,391	8,137	-	20,678	5,204	15,473	
12月	116,379	112,366	9,298	0	24,385	5,243	19,142	
100年	401,030	381,197	30,248	-	84,549	4,079	80,470	
1月	115,289	109,059	7,342	-	21,584	783	20,801	
2月	56,603	52,602	5,860	-	28,040	2,775	25,265	
3月	138,085	131,522	8,716	-	19,091	1,361	17,730	
4月	91,053	88,015	8,331	-	15,835	-839	16,673	
較上年 同月	增減值 增減率	-6,701 -6.9	-6,713 -7.1	1,229 17.3	- -	-1,835 -10.4	-845 -	-991 -5.6
較上年 同期	增減值 增減率	7,975 2.0	6,379 1.7	3,854 14.6	- -	-8,601 -9.2	-3,592 -46.8	-5,009 -5.9
累計 分配 預算數	金額 執行率	400,247 100.2	383,047 99.5	25,068 120.7	- -	106,917 79.1	9,027 45.2	97,890 82.2

附註：遺產及贈與稅實物抵繳金額4月份計294,790,811元，累計至本月實物抵繳金額共為1,182,787,398元，截至本月尚未變現之實物抵繳金額為1,167,542,786元。

Table 3-1. Total Net Tax Revenue - by Item of Tax

Unit : NT\$ Million

收 入 Taxes						FY (Month)	
遺產及贈與稅 Estate and Gift Tax			貨物稅 Commodity Tax	菸酒稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax		
小計 Subtotal	遺產稅 Estate Tax	贈與稅 Gift Tax					
22,710	19,462	3,248	133,883	-	63,899		CY 2001
23,537	19,417	4,120	143,641	41,188	76,794	CY 2002	
30,106	24,671	5,435	146,012	49,773	69,283	CY 2003	
29,048	23,162	5,885	159,644	48,336	84,148	CY 2004	
30,451	24,110	6,341	168,411	50,443	68,204	CY 2005	
28,694	23,516	5,177	159,201	51,042	89,954	CY 2006	
28,481	21,780	6,701	149,037	50,415	128,895	CY 2007	
28,978	23,871	5,107	126,660	49,506	90,630	CY 2008	
22,327	17,225	5,103	127,879	45,349	105,956	CY 2009	
40,330	31,264	9,066	150,777	44,516	104,574	CY 2010	
1,574	1,183	391	13,283	3,309	9,626	Apr.	
2,442	1,899	543	12,325	3,451	8,008	May	
1,847	1,363	484	14,372	3,702	6,375	June	
2,443	1,983	460	7,083	3,748	7,580	July	
1,506	1,074	433	16,499	4,899	10,183	Aug.	
13,907	13,340	567	14,680	2,876	9,397	Sept.	
2,175	1,611	564	6,964	4,378	8,894	Oct.	
3,304	2,633	671	17,334	3,096	8,148	Nov.	
5,879	2,214	3,665	16,706	4,600	11,788	Dec.	
<b>6,158</b>	<b>3,915</b>	<b>2,244</b>	<b>47,643</b>	<b>13,935</b>	<b>33,167</b>	<b>CY 2011</b>	
1,159	731	428	6,511	4,641	9,112	Jan.	
1,281	800	481	15,850	3,062	6,491	Feb.	
1,957	1,324	633	14,370	2,817	10,177	Mar.	
1,761	1,059	702	10,912	3,415	7,387	Apr.	
187	-124	311	-2,370	106	-2,239	Growth Value	VS. Same Month
11.9	-10.5	79.6	-17.8	3.2	-23.3	Growth Rate	Last Year
-668	-1,232	564	2,830	169	-1,035	Growth Value	VS. Same Cumulation
-9.8	-23.9	33.6	6.3	1.2	-3.0	Growth Rate	Jan. to Date
7,218	5,777	1,441	47,063	16,002	37,148	Value % of Yearly Budget	Cumulative Distributed Budget
85.3	67.8	155.7	101.2	87.1	89.3		

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$294,790,811 in Apr. 2011, the accumulated total amount was NT\$1,182,787,398 as of this month, the unrealized total amount till the end of this month was NT\$1,167,542,786.

表3-1. 全國賦稅實徵淨額—按稅目別分(續1完)

單位：新台幣百萬元

年度(月)別	稅 課							
	期貨交易稅 Futures Transactions Tax	營業稅* Business Tax	土 地 稅 Land Tax			房屋稅 House Tax	使 用 牌 照 稅 Vehicle License Tax	
			小 計 Subtotal	地 價 稅 Land Value Tax	土地增值稅 Land Value Increment Tax			
90年	1,862	203,707	93,182	50,920	42,262	48,056	44,688	
91年	2,864	214,735	98,069	50,169	47,900	46,464	45,886	
92年	4,806	197,521	111,803	50,762	61,041	48,013	47,765	
93年	8,272	233,460	133,893	52,617	81,276	49,323	49,904	
94年	6,342	237,531	135,370	53,706	81,664	50,877	51,863	
95年	4,072	236,931	131,208	54,660	76,547	52,494	52,548	
96年	5,758	246,137	133,691	59,009	74,682	53,883	53,271	
97年	6,692	243,961	116,082	59,127	56,955	55,343	53,255	
98年	3,750	223,503	112,367	59,054	53,313	56,347	53,050	
99年	4,556	268,214	136,357	63,044	73,313	58,203	54,052	
4月	363	-2,600	6,655	529	6,126	1,567	34,497	
5月	471	48,162	7,356	557	6,799	37,367	11,758	
6月	370	-3,371	6,457	256	6,201	16,299	855	
7月	335	52,001	5,382	188	5,194	410	600	
8月	356	-3,727	5,775	277	5,498	523	651	
9月	365	48,544	6,424	1,131	5,293	410	401	
10月	389	-6,648	6,767	689	6,078	290	536	
11月	385	49,609	39,223	32,980	6,243	248	741	
12月	454	3,954	32,502	25,204	7,298	499	246	
100年	1,797	88,418	30,824	2,112	28,712	2,008	34,320	
1月	403	44,500	9,826	938	8,888	244	1,010	
2月	363	-15,696	5,341	256	5,085	164	597	
3月	595	59,228	9,220	324	8,895	267	2,467	
4月	436	386	6,438	593	5,844	1,333	30,247	
較上年	增減值	73	2,986	-217	64	-282	-235	-4,251
同 月	增減率	20.0	-	-3.3	12.1	-4.6	-15.0	-12.3
較上年	增減值	368	8,728	4,353	349	4,004	-147	-3,944
同 期	增減率	25.7	11.0	16.4	19.8	16.2	-6.8	-10.3
累 計	金 額	1,606	75,367	23,453	756	22,697	1,666	34,531
分 配	執 行 率	111.9	117.3	131.4	279.5	126.5	120.6	99.4
預 算 數								

附註：\*自91年1月起金融保險業營業稅分離單獨列示。自96年1月起海關代徵營業稅改依進口營業人所屬地區國稅局劃歸至各縣市。

Table 3-1. Total Net Tax Revenue - by Item of Tax (Cont.1 End)

Unit : NT\$ Million

收 入 Taxes				公賣利益 (應繳庫數)	金融保險業 營業稅	健康福利捐	FY (Month)	
契稅	印花稅	娛樂稅	教育捐	Monopoly Revenues Tax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco		
Deed Tax	Stamp Tax	Amusement Tax	Education Tax					
8,493	7,036	1,533	25	57,563	-	-	CY 2001	
10,262	6,911	1,649	23	346	26,083	8,298	CY 2002	
11,600	7,786	1,751	18	-	22,433	10,217	CY 2003	
12,937	7,771	1,862	9	-	24,230	9,661	CY 2004	
13,178	8,458	1,979	10	-	25,712	10,387	CY 2005	
14,014	8,714	1,986	8	-	26,644	17,508	CY 2006	
13,637	8,837	1,809	5	-	28,131	19,888	CY 2007	
12,696	9,650	1,745	5	-	29,706	20,115	CY 2008	
13,066	8,464	1,666	0	-	21,853	24,911	CY 2009	
13,815	8,945	1,646	-9	-	21,602	34,795	CY 2010	
1,191	358	133	0	-	386	2,639	Apr.	
1,229	1,106	137	-0	-	3,091	2,605	May	
1,329	424	134	0	-	338	2,807	June	
1,098	1,175	125	1	-	2,359	2,805	July	
1,018	434	152	0	-	140	2,318	Aug.	
993	1,150	145	0	-	2,268	3,328	Sept.	
1,068	353	130	0	-	32	3,579	Oct.	
1,218	1,131	139	0	-	6,068	2,409	Nov.	
1,476	439	139	0	-	74	3,940	Dec.	
<b>4,612</b>	<b>2,955</b>	<b>560</b>	<b>0</b>	<b>-</b>	<b>7,711</b>	<b>12,123</b>	<b>CY 2011</b>	
1,374	1,216	135	0	-	3,893	2,337	Jan.	
838	286	126	0	-	125	3,876	Feb.	
1,336	1,119	162	0	-	3,662	2,902	Mar.	
1,064	334	137	0	-	31	3,007	Apr.	
-127	-24	5	0	-	-355	368	Growth Value	VS. Same Month
-10.6	-6.7	3.5	26.5	-	-92.0	13.9	Growth Rate	Last Year
224	222	15	10	-	479	1,117	Growth Value	VS. Same Cumulation
5.1	8.1	2.7	-	-	6.6	10.2	Growth Rate	Jan. to Date
3,999	2,540	471	-	-	7,267	9,933	Value % of Yearly Budget	Cumulative Distributed Budget
115.3	116.4	119.0	-	-	106.1	122.0		

Note : \*since Jan. 2002, The Financial Enterprises Business Tax are divided. Since Jan. 2007, according with place of business of importer business entity, the Business Tax on imported goods is distributed to each region.