

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	稅 課						
		Revenues from						
		合計	關稅	礦區稅	所得稅			
					Income Tax			
Grand Total	Total	Customs Duties	Mining Concession Tax	小計	營利事業所得稅 Enterprise Income Tax	綜合所得稅 Individual Income Tax		
				Subtotal				
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	
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	683,257	657,047	38,014	-	205,881	93,802	112,079	
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	
5月	282,227	275,850	7,766	-	121,332	89,723	31,609	
較上年 同月	增減值 增減率	12,163 4.5	11,482 4.3	44 0.6	- -1.2	-1,504 -7.2	-6,963 -7.2	5,459 20.9
較上年 同期	增減值 增減率	20,138 3.0	17,861 2.8	3,898 11.4	- -4.7	-10,105 -4.7	-10,555 -10.1	451 0.4
累計 分配 預算數	金額 執行率	659,542 103.6	636,556 103.2	31,714 119.9	- -	227,093 90.7	99,999 93.8	127,094 88.2

附註：遺產及贈與稅實物抵繳金額5月份計349,957,024元，累計至本月實物抵繳金額共為1,468,862,132元，截至本月尚未變現之實物抵繳金額為1,146,820,589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	
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.	
7,684	4,944	2,740	65,067	17,226	41,456	CY 2011	
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.	
1,526	1,029	497	17,424	3,290	8,289	May	
-916	-870	-46	5,099	-161	281	Growth Value	VS. Same Month
-37.5	-45.8	-8.5	41.4	-4.7	3.5	Growth Rate	Last Year
-1,584	-2,102	518	7,929	8	-754	Growth Value	VS. Same Cumulation
-17.1	-29.8	23.3	13.9	0.0	-1.8	Growth Rate	Jan. to Date
9,063	7,254	1,809	59,457	20,087	46,735	Value % of Yearly Budget	Cumulative Distributed Budget
84.8	68.2	151.5	109.4	85.8	88.7		

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$349,957,024 in May 2011, the accumulated total amount was NT\$1,468,862,132 as of this month, the unrealized total amount till the end of this month was NT\$1,146,820,589.

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	
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	2,309	140,597	37,772	2,480	35,292	38,989	51,404	
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	
5月	512	52,179	6,948	369	6,580	36,981	17,084	
較上年	增減值	41	4,017	-408	-188	-220	-386	5,326
同 月	增減率	8.7	8.3	-5.5	-33.8	-3.2	-1.0	45.3
較上年	增減值	409	12,745	3,945	161	3,784	-533	1,382
同 期	增減率	21.5	10.0	11.7	7.0	12.0	-1.3	2.8
累 計	金 額	2,008	117,625	31,501	1,056	30,446	32,301	49,446
分 配	執 行 率	115.0	119.5	119.9	235.0	115.9	120.7	104.0
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					
Deed Tax	Stamp Tax	Amusement Tax	Education Tax	Monopoly Revenues Tax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco		
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
1,229	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.
5,798	4,139	710	0	-	11,578	14,632		CY 2011
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.
1,186	1,184	149	0	-	3,868	2,509		May
-43	78	13	0	-	777	-96	Growth Value	VS. Same Month
-3.5	7.1	9.2	-	-	25.1	-3.7	Growth Rate	Last Year
181	301	27	10	-	1,255	1,022	Growth Value	VS. Same Cumulation
3.2	7.8	4.0	-	-	12.2	7.5	Growth Rate	Jan. to Date
5,273	3,631	622	-	-	10,570	12,417	Value % of Yearly Budget	Cumulative Distributed Budget
110.0	114.0	114.2	-	-	109.5	117.8		

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.