

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	
12月	116,379	112,366	9,298	0	24,385	5,243	19,142	
100年	1,764,611	1,703,988	96,323	-	710,191	367,186	343,005	
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	
6月	314,182	311,472	7,925	-	253,080	139,554	113,526	
7月	69,926	63,402	7,806	-	-26,804	1,803	-28,606	
8月	116,296	112,796	8,146	-	67,419	7,661	59,758	
9月	193,334	186,294	8,493	-	88,529	50,421	38,108	
10月	108,926	106,422	8,385	-	73,900	65,920	7,980	
11月	169,098	162,539	8,331	-	19,618	725	18,893	
12月	109,592	104,016	9,223	-	28,569	7,300	21,268	
較上年 同月	增減值 增減率	-6,787 -5.8	-8,349 -7.4	-75 -0.8	-0 -	4,184 17.2	2,057 39.2	2,126 11.1
較上年 同期	增減值 增減率	142,366 8.8	138,141 8.8	6,839 7.6	-0 -	119,804 20.3	81,485 28.5	38,319 12.6
累計 分配 預算數	金額 執行率	1,695,876 104.1	1,644,276 103.6	89,000 108.2	- -	677,411 104.8	291,642 125.9	385,769 88.9

附註：遺產及贈與稅實物抵繳金額12月份計581,860,477元，累計至本月實物抵繳金額共為4,373,032,660元，截至本月尚未變現之實物抵繳金額為3,625,917,422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	菸酒稅	證券交易稅	期貨交易稅		
小計	遺產稅	贈與稅	貨物稅 Commodity Tax	菸酒稅 Tobacco and Alcohol Tax	證券交易稅 Securities Transactions Tax	期貨交易稅 Futures Transactions Tax		
Subtotal	Estate Tax	Gift Tax						
22,710	19,462	3,248	133,883	-	63,899	1,862	CY 2001	
23,537	19,417	4,120	143,641	41,188	76,794	2,864	CY 2002	
30,106	24,671	5,435	146,012	49,773	69,283	4,806	CY 2003	
29,048	23,162	5,885	159,644	48,336	84,148	8,272	CY 2004	
30,451	24,110	6,341	168,411	50,443	68,204	6,342	CY 2005	
28,694	23,516	5,177	159,201	51,042	89,954	4,072	CY 2006	
28,481	21,780	6,701	149,037	50,415	128,895	5,758	CY 2007	
28,978	23,871	5,107	126,660	49,506	90,630	6,692	CY 2008	
22,327	17,225	5,103	127,879	45,349	105,956	3,750	CY 2009	
40,330	31,264	9,066	150,777	44,516	104,574	4,556	CY 2010	
5,879	2,214	3,665	16,706	4,600	11,788	454	Dec.	
23,659	15,847	7,812	164,877	44,660	93,990	5,860	CY 2011	
1,159	731	428	6,511	4,641	9,112	403	Jan.	
1,281	800	481	15,850	3,062	6,491	363	Feb.	
1,957	1,324	633	14,370	2,817	10,177	595	Mar.	
1,761	1,059	702	10,912	3,415	7,387	436	Apr.	
1,526	1,029	497	17,424	3,290	8,289	512	May	
1,563	1,057	506	16,289	3,845	7,663	524	June	
1,416	812	605	7,733	3,819	8,159	450	July	
2,157	1,508	649	17,263	4,254	10,669	745	Aug.	
1,997	1,525	472	16,822	4,199	7,356	543	Sept.	
2,933	2,076	857	7,714	3,665	6,085	380	Oct.	
2,939	2,127	812	20,228	3,467	6,961	497	Nov.	
2,970	1,799	1,170	13,760	4,185	5,642	413	Dec.	
-2,910	-415	-2,495	-2,946	-415	-6,146	-41	Growth Value	VS. Same Month
-49.5	-18.7	-68.1	-17.6	-9.0	-52.1	-9.1	Growth Rate	Last Year
-16,671	-15,417	-1,254	14,099	144	-10,584	1,304	Growth Value	VS. Same Cumulation
-41.3	-49.3	-13.8	9.4	0.3	-10.1	28.6	Growth Rate	Jan. to Date
22,230	17,784	4,446	152,968	49,296	114,399	4,821	Value % of Yearly Budget	Cumulative Distributed Budget
106.4	89.1	175.7	107.8	90.6	82.2	121.5		

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$581,860,477 in Dec. 2011, the accumulated total amount was NT\$4,373,032,660 as of this month, the unrealized total amount till the end of this month was NT\$3,625,917,422.

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							
	營業稅*	土 地 稅			房 屋 稅	使 用 牌 照 稅	契 稅	
		Land Tax						
		小 計	地 價 稅	土 地 增 值 稅				
Business Tax	Subtotal	Land Value Tax	Land Value Increment Tax	House Tax	Vehicle License Tax	Deed Tax		
90年	203,707	93,182	50,920	42,262	48,056	44,688	8,493	
91年	214,735	98,069	50,169	47,900	46,464	45,886	10,262	
92年	197,521	111,803	50,762	61,041	48,013	47,765	11,600	
93年	233,460	133,893	52,617	81,276	49,323	49,904	12,937	
94年	237,531	135,370	53,706	81,664	50,877	51,863	13,178	
95年	236,931	131,208	54,660	76,547	52,494	52,548	14,014	
96年	246,137	133,691	59,009	74,682	53,883	53,271	13,637	
97年	243,961	116,082	59,127	56,955	55,343	53,255	12,696	
98年	223,503	112,367	59,054	53,313	56,347	53,050	13,066	
99年	268,214	136,357	63,044	73,313	58,203	54,052	13,815	
12月	3,954	32,502	25,204	7,298	499	246	1,476	
100年	283,884	141,982	63,374	78,608	59,467	55,380	12,640	
1月	44,500	9,826	938	8,888	244	1,010	1,374	
2月	-15,696	5,341	256	5,085	164	597	838	
3月	59,228	9,220	324	8,895	267	2,467	1,336	
4月	386	6,438	593	5,844	1,333	30,247	1,064	
5月	52,179	6,948	369	6,580	36,981	17,084	1,186	
6月	-6,220	6,165	236	5,929	18,081	902	1,060	
7月	51,262	6,038	239	5,800	468	635	1,023	
8月	-7,065	6,489	351	6,138	472	575	1,093	
9月	49,349	5,945	250	5,696	460	356	929	
10月	-6,028	7,147	967	6,180	359	537	877	
11月	57,716	39,528	33,754	5,774	331	772	898	
12月	4,272	32,897	25,098	7,799	306	199	962	
較上年	增減值	319	395	-106	501	-193	-46	-514
同 月	增減率	8.1	1.2	-0.4	6.9	-38.7	-18.9	-34.8
較上年	增減值	15,671	5,625	330	5,295	1,264	1,329	-1,175
同 期	增減率	5.8	4.1	0.5	7.2	2.2	2.5	-8.5
累 計	金 額	268,214	130,719	59,650	71,069	57,415	54,016	13,261
分 配	執 行 率	105.8	108.6	106.2	110.6	103.6	102.5	95.3
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 Taxes		入		公賣利益 (應繳庫數)	金融保險業 營業稅	健康福利捐	特種貨物 及勞務稅	FY (Month)	
印花稅	娛樂稅	教育捐		Monopoly Revenues Tax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	Specifically Selected Goods and Services Tax		
Stamp Tax	Amusement Tax	Education Tax							
7,036	1,533	25	57,563	-	-	-	-		CY 2001
6,911	1,649	23	346	26,083	8,298	-	-		CY 2002
7,786	1,751	18	-	22,433	10,217	-	-		CY 2003
7,771	1,862	9	-	24,230	9,661	-	-		CY 2004
8,458	1,979	10	-	25,712	10,387	-	-		CY 2005
8,714	1,986	8	-	26,644	17,508	-	-		CY 2006
8,837	1,809	5	-	28,131	19,888	-	-		CY 2007
9,650	1,745	5	-	29,706	20,115	-	-		CY 2008
8,464	1,666	0	-	21,853	24,911	-	-		CY 2009
8,945	1,646	-9	-	21,602	34,795	-	-		CY 2010
439	139	0	-	74	3,940	-	-		Dec.
9,397	1,676	1	-	23,806	34,609	2,206			CY 2011
1,216	135	0	-	3,893	2,337	-	-		Jan.
286	126	0	-	125	3,876	-	-		Feb.
1,119	162	0	-	3,662	2,902	-	-		Mar.
334	137	0	-	31	3,007	-	-		Apr.
1,184	149	0	-	3,868	2,509	-	-		May
454	141	-0	-	68	2,642	-	-		June
1,257	139	0	-	3,883	2,641	-	-		July
427	153	0	-	80	3,420	-	-		Aug.
1,177	139	0	-	4,186	2,854	-	-		Sept.
335	133	0	-	33	2,470	-	-		Oct.
1,114	137	1	-	3,936	2,623	-	-		Nov.
494	125	-0	-	42	3,327	2,206			Dec.
54	-15	-1	-	-32	-612	2,206		Growth Value	VS. Same Month
12.4	-10.6	-	-	-43.2	-15.5	-		Growth Rate	Last Year
453	31	10	-	2,204	-186	2,206		Growth Value	VS. Same Cumulation
5.1	1.9	-	-	10.2	-0.5	-		Growth Rate	Jan. to Date
8,898	1,628	-	-	21,800	29,800	-		Value	Cumulative
105.6	103.0	-	-	109.2	116.1	-		% of Yearly Budget	Distributed Budget

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.