

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 Profit-seeking Enterprise Income Tax | 綜合所得稅 Individual Income Tax | | |
| | | | | Subtotal | | | | |
| 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 | |
| 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 | |
| 101年 | 93,448 | 87,165 | 6,479 | — | 19,995 | 1,478 | 18,518 | |
| 1月 | 93,448 | 87,165 | 6,479 | — | 19,995 | 1,478 | 18,518 | |
| 較上年 | 增減值 | -21,841 | -21,894 | -863 | — | -1,588 | 695 | -2,284 |
| 同月 | 增減率 | -18.9 | -20.1 | -11.8 | — | -7.4 | 88.8 | -11.0 |
| 較上年 | 增減值 | -21,841 | -21,894 | -863 | — | -1,588 | 695 | -2,284 |
| 同期 | 增減率 | -18.9 | -20.1 | -11.8 | — | -7.4 | 88.8 | -11.0 |
| 累計 | 金額 | — | — | — | — | — | — | — |
| 分配 | 執行率 | — | — | — | — | — | — | — |
| 預算數 | | | | | | | | |

說明：特種貨物及勞務稅自100年6月起開徵，惟其分配及運用辦法於101年1月9日發布施行，故100年6月-12月間稅款，併計100年12月稅收統計中。

附註：遺產及贈與稅實物抵繳金額1月份計110,600,820元，累計至本月實物抵繳金額共為110,600,820元，截至本月尚未變現之實物抵繳金額為82,264,038元。

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

Unit : NT\$ Million

| 收 入 | | | | | | | FY (Month) | | |
|-------------------------------|------------|----------|---------------|-------------------------|-----------------------------|--------------------------|--------------------------|-------------------------------|--|
| 遺產及贈與稅 Estate and Gift Tax | | | Taxes | | | | | | |
| 小 計 | 遺產稅 | 贈與稅 | 貨物稅 | 菸酒稅 | 證券交易稅 | 期貨交易稅 | | | |
| Subtotal | Estate Tax | Gift Tax | Commodity Tax | Tobacco and Alcohol Tax | Securities Transactions Tax | Futures Transactions Tax | | | |
| 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 | | |
| 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. | | |
| 912 | 518 | 394 | 6,204 | 2,976 | 3,943 | 205 | CY 2012 | | |
| 912 | 518 | 394 | 6,204 | 2,976 | 3,943 | 205 | Jan. | | |
| -247 | -213 | -34 | -308 | -1,665 | -5,169 | -199 | Growth Value | VS. Same Month | |
| -21.3 | -29.2 | -8.0 | -4.7 | -35.9 | -56.7 | -49.2 | Growth Rate | Last Year | |
| -247 | -213 | -34 | -308 | -1,665 | -5,169 | -199 | Growth Value | VS. Same | |
| -21.3 | -29.2 | -8.0 | -4.7 | -35.9 | -56.7 | -49.2 | Growth Rate | Cumulation Jan. to Date | |
| — | — | — | — | — | — | — | Value % of Yearly Budget | Cumulative Distributed Budget | |
| — | — | — | — | — | — | — | | | |

Explanation : The specifically selected goods and services tax was imposed from June 2011. However, the regulations for distribution and use of the tax was enforced on Jan. 9 2012, the total amount of tax during the period from Jun. to Dec. 2011 was included in the tax revenue statistics of Dec. 2011.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$110,600,820 in Jan. 2012, the accumulated total amount was NT\$110,600,820 as of this month, the unrealized total amount till the end of this month was NT\$82,264,038.

