

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			
					小計	營利事業 所得稅	綜合 所得稅	
Grand Total	Total	Customs Duties	Mining Concession Tax	Subtotal	Profit-seeking Enterprise Income Tax	Individual Income Tax		
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	1,703,989	96,323	0	710,191	367,186	343,005	
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	0	28,569	7,300	21,268	
101年	307,627	290,210	21,424	—	74,954	4,379	70,574	
1月	93,448	87,165	6,479	—	19,995	1,478	18,518	
2月	74,162	70,860	6,535	—	32,862	62	32,799	
3月	140,017	132,185	8,411	—	22,097	2,839	19,257	
較上年	增減值	1,931	663	-305	—	3,006	1,479	1,527
同月	增減率	1.4	0.5	-3.5	—	15.7	108.7	8.6
較上年	增減值	-2,351	-2,972	-493	—	6,239	-539	6,778
同期	增減率	-0.8	-1.0	-2.2	—	9.1	-11.0	10.6
累計	金額	314,590	299,233	22,531	—	73,258	5,942	67,316
分配	執行率	97.8	97.0	95.1	—	102.3	73.7	104.8
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3月份計536,598,727元，累計至本月實物抵繳金額共為2,284,454,650元，截至本月尚未變現之實物抵繳金額為1,798,918,871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	
1,957	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.	
6,630	4,342	2,288	38,736	10,304	21,970	1,057	CY 2012	
912	518	394	6,204	2,976	3,943	205	Jan.	
3,466	2,439	1,028	13,542	3,625	9,458	405	Feb.	
2,252	1,386	866	18,990	3,702	8,568	447	Mar.	
295	62	233	4,620	885	-1,609	-149	Growth Value	VS. Same Month
15.1	4.7	36.8	32.2	31.4	-15.8	-25.0	Growth Rate	Last Year
2,233	1,487	746	2,005	-217	-3,810	-305	Growth Value	VS. Same
50.8	52.1	48.4	5.5	-2.1	-14.8	-22.4	Growth Rate	Cumulation
5,731	4,011	1,719	42,681	11,799	30,227	1,481	Value	Cumulative
115.7	108.2	133.1	90.8	87.3	72.7	71.3	% of Yearly Budget	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\$536,598,727 in Mar. 2012, the accumulated total amount was NT\$2,284,454,650 as of this month, the unrealized total amount till the end of this month was NT\$1,798,918,871.

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) Monopoly Revenues Tax	金融保險業 營業稅 Financial Enterprises Business Tax	健康福利捐 Health and Welfare Surcharge on Tobacco	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	FY (Month)	
印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育捐 Education Tax						
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	
9,397	1,676	1	—	23,806	34,609	2,206	CY 2011	
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.	
2,669	396	0	—	7,961	8,618	838	CY 2012	
1,253	128	-0	—	3,853	2,233	198	Jan.	
285	132	0	—	40	3,001	261	Feb.	
1,131	136	0	—	4,069	3,384	379	Mar.	
12	-27	0	—	407	482	379	Growth Value	VS. Same Month
1.1	-16.4	—	—	11.1	16.6	—	Growth Rate	Last Year
47	-27	0	—	282	-498	838	Growth Value	VS. Same Cumulation
1.8	-6.3	441.3	—	3.7	-5.5	—	Growth Rate	Jan. to Date
2,341	327	—	—	7,430	7,448	479	Value % of Yearly Budget	Cumulative Distributed Budget
114.0	121.2	—	—	107.1	115.7	175.0		