

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	
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	
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	1,045,414	1,014,342	44,877	—	509,447	234,351	275,096	
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	
4月	90,634	88,372	7,715	—	17,901	305	17,596	
5月	304,924	296,854	8,258	—	138,171	97,925	40,245	
6月	342,229	338,905	7,480	—	278,422	131,741	146,681	
較上年 同月	增減值 增減率	28,047 8.9	27,433 8.8	-445 -5.6	— —	25,342 10.0	-7,813 -5.6	33,155 29.2
較上年 同期	增減值 增減率	47,974 4.8	45,823 4.7	-1,061 -2.3	— —	50,487 11.0	995 0.4	49,492 21.9
累計 分配 預算數	金額 執行率	984,681 106.2	957,498 105.9	47,255 95.0	— —	421,967 120.7	210,964 111.1	211,003 130.4

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6月份計 3,477,941,356元，累計至本月實物抵繳金額共為 6,280,322,581元，截至本月尚未變現之實物抵繳金額為 6,028,099,911元。

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

Unit : NT\$ Million

收 入							FY (Month)	
Taxes								
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	Commodity Tax	Tobacco and Alcohol Tax	Securities Transactions Tax	Futures Transactions Tax		
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	
1,563	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.	
16,044	12,130	3,914	79,861	21,675	38,309	2,264	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.	
1,445	888	556	13,533	3,867	5,705	410	Apr.	
2,938	2,439	500	14,200	3,432	5,509	421	May	
5,031	4,461	570	13,392	4,073	5,125	376	June	
3,468	3,404	64	-2,897	228	-2,538	-148	Growth Value	VS. Same Month
221.8	322.0	12.6	-17.8	5.9	-33.1	-28.2	Growth Rate	Last Year
6,796	6,129	667	-1,495	604	-10,810	-568	Growth Value	VS. Same
73.5	102.1	20.6	-1.8	2.9	-22.0	-20.1	Growth Rate	Cumulation
								Jan. to Date
11,733	8,214	3,519	85,361	23,836	61,924	2,972	Value	Cumulative
136.7	147.7	111.2	93.6	90.9	61.9	76.2	% 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\$ 3,477,941,356 in June 2012 , the accumulated total amount was NT\$ 6,280,322,581 as of this month, the unrealized total amount till the end of this month was NT\$ 6,028,099,911.

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 Revenues from						
		營業稅 Business Tax	土 地 稅 Land Tax			房 屋 稅 House Tax	使 用 牌 照 稅 Vehicle License Tax	契 稅 Deed Tax
			小 計 Subtotal	地 價 稅 Land Value Tax	土地增值稅 Land Value Increment Tax			
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
100年		283,884	141,982	63,374	78,608	59,467	55,380	12,640
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
101年		136,624	41,257	2,079	39,178	59,579	53,568	5,421
1月		37,669	5,780	388	5,392	170	819	633
2月		-6,803	5,705	391	5,314	197	691	759
3月		55,877	6,992	392	6,600	219	2,352	1,011
4月		-1,092	6,505	413	6,092	788	30,153	955
5月		54,575	8,527	340	8,187	39,708	18,665	1,109
6月		-3,602	7,747	155	7,592	18,498	887	955
較上年 同 月	增減值	2,617	1,583	-81	1,663	416	-15	-105
	增減率	42.1	25.7	-34.3	28.1	2.3	-1.6	-9.9
較上年 同 期	增減值	2,246	-2,680	-637	-2,043	2,509	1,261	-1,437
	增減率	1.7	-6.1	-23.5	-5.0	4.4	2.4	-21.0
累 計 分 配 預 算 數	金 額	134,854	44,636	1,243	43,393	58,214	52,565	6,817
	執行率	101.3	92.4	167.2	90.3	102.3	101.9	79.5

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	特種貨物 及勞務稅	FY (Month)	
印花稅 Stamp Tax	娛樂稅 Amusement Tax	教育捐 Education Surtax	Monopoly Revenues Tax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	Specifically Selected Goods and Services 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
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.
4,638	776	1	—	12,208	16,895	1,968		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.
364	124	0	—	41	1,875	345		Apr.
1,208	134	0	—	4,185	3,502	383		May
398	123	0	—	22	2,900	402		June
-56	-18	0	—	-46	258	402	Growth Value	VS. Same Month
-12.4	-12.6	—	—	-68.0	9.8	—	Growth Rate	Last Year
45	-74	1	—	562	-379	1,968	Growth Value	VS. Same Cumulation
1.0	-8.7	—	—	4.8	-2.2	—	Growth Rate	Jan. to Date
4,578	786	—	—	11,268	14,897	1,019	Value	Cumulative
101.3	98.7	—	—	108.3	113.4	193.2	% of Yearly Budget	Distributed Budget