

表3-1. 全國賦稅實徵淨額—按稅目別分

單位：新臺幣百萬元

年度(月)別	總計	稅 課						
		合計	關稅	所得稅			遺產	
				Income Tax			Estate	
				小計	營利事業 所得稅	綜合 所得稅	小計	
Grand Total	Total	Customs Duties	Subtotal	Enterprise Income Tax	Individual Income Tax	Subtotal		
92年	1,252,766	1,220,116	82,783	411,087	213,683	197,404	30,106	
93年	1,387,300	1,353,410	78,885	455,914	241,089	214,825	29,048	
94年	1,567,396	1,531,297	82,374	625,807	329,357	296,450	30,451	
95年	1,600,804	1,556,652	79,567	646,218	311,888	334,330	28,694	
96年	1,733,895	1,685,875	81,859	730,160	382,634	347,526	28,481	
97年	1,760,438	1,710,617	80,426	834,988	445,245	389,744	28,978	
98年	1,530,282	1,483,518	68,827	640,967	334,163	306,804	22,327	
99年	1,622,244	1,565,847	89,484	590,387	285,701	304,686	40,330	
100年	1,764,611	1,703,989	96,323	710,191	367,186	343,005	23,659	
101年	1,796,697	1,733,350	94,918	760,810	367,744	393,065	28,280	
2月	74,162	70,860	6,535	32,862	62	32,799	3,466	
3月	140,017	132,185	8,411	22,097	2,839	19,257	2,252	
4月	90,634	88,372	7,715	17,901	305	17,596	1,445	
5月	304,924	296,854	8,258	138,171	97,925	40,245	2,938	
6月	342,229	338,905	7,480	278,422	131,741	146,681	5,031	
7月	88,440	80,926	8,232	-16,158	2,273	-18,431	2,178	
8月	99,589	96,442	8,249	59,393	5,274	54,119	2,435	
9月	182,205	175,075	8,007	78,633	48,295	30,338	1,514	
10月	114,120	110,599	8,724	79,014	65,760	13,254	2,053	
11月	162,743	155,743	8,310	21,926	3,481	18,445	2,037	
12月	104,186	100,224	8,519	28,554	8,310	20,244	2,021	
102年	185,392	175,027	14,325	48,833	3,313	45,520	2,859	
1月	120,327	113,387	8,068	21,613	1,885	19,729	1,582	
2月	65,065	61,641	6,258	27,220	1,429	25,791	1,276	
較上年	增減值	-9,097	-9,220	-277	-5,642	1,366	-7,008	-2,190
同月	增減率	-12.3	-13.0	-4.2	-17.2	-	-21.4	-63.2
較上年	增減值	17,782	17,003	1,312	-4,023	1,773	-5,796	-1,520
同期	增減率	10.6	10.8	10.1	-7.6	115.1	-11.3	-34.7
累計	金額	196,173	187,638	15,262	53,447	3,187	50,260	3,658
分配	執行率	94.5	93.3	93.9	91.4	104.0	90.6	78.2
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2月份計32,132,550元，累計至本月實物抵繳金額共為134,239,122元，截至本月尚未變現之實物抵繳金額為102,377,061元。

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

Unit : NT\$ Million

收		入					FY (Month)	
及贈與稅 and Gift Tax		Taxes						
遺產稅	贈與稅	營業稅	貨物稅	菸酒稅	證券交易稅	期貨交易稅		
Estate Tax	Gift Tax	Business Tax	Commodity Tax	Tobacco and Alcohol Tax	Securities Transactions Tax	Futures Transactions Tax		
24,671	5,435	197,521	146,012	49,773	69,283	4,806	CY 2003	
23,162	5,885	233,460	159,644	48,336	84,148	8,272	CY 2004	
24,110	6,341	237,531	168,411	50,443	68,204	6,342	CY 2005	
23,516	5,177	236,931	159,201	51,042	89,954	4,072	CY 2006	
21,780	6,701	246,137	149,037	50,415	128,895	5,758	CY 2007	
23,871	5,107	243,961	126,660	49,506	90,630	6,692	CY 2008	
17,225	5,103	223,503	127,879	45,349	105,956	3,750	CY 2009	
31,264	9,066	268,214	150,777	44,516	104,574	4,556	CY 2010	
15,847	7,812	283,884	164,877	44,660	93,990	5,860	CY 2011	
19,276	9,004	281,817	160,897	44,939	71,940	4,298	CY 2012	
2,439	1,028	-6,803	13,542	3,625	9,458	405	Feb.	
1,386	866	55,877	18,990	3,702	8,568	447	Mar.	
888	556	-1,092	13,533	3,867	5,705	410	Apr.	
2,439	500	54,575	14,200	3,432	5,509	421	May	
4,461	570	-3,602	13,392	4,073	5,125	376	June	
1,309	869	50,773	14,135	3,890	4,897	352	July	
1,774	661	-6,502	14,415	3,998	6,059	337	Aug.	
931	583	54,969	11,808	4,813	5,766	293	Sept.	
1,123	930	-9,734	12,290	3,039	5,134	315	Oct.	
991	1,046	55,437	13,214	3,439	5,075	353	Nov.	
1,019	1,001	251	15,174	4,084	6,699	383	Dec.	
1,614	1,245	40,639	27,999	7,220	9,621	555	CY 2013	
876	706	47,272	10,499	3,326	5,805	349	Jan.	
737	539	-6,633	17,501	3,894	3,816	206	Feb.	
-1,701	-489	170	3,959	269	-5,643	-200	Growth Value	VS. Same Month
-69.8	-47.6	2.5	29.2	7.4	-59.7	-49.3	Growth Rate	Last Year
-1,342	-177	9,774	8,254	619	-3,781	-55	Growth Value	VS. Same
-45.4	-12.5	31.7	41.8	9.4	-28.2	-9.0	Growth Rate	Cumulation
2,567	1,091	48,696	26,935	7,886	12,440	643	Value	Cumulative
62.9	114.2	83.5	104.0	91.6	77.3	86.3	% 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\$32,132,550 in Feb. 2013, the accumulated total amount was NT\$134,239,122 as of this month, the unrealized total amount till the end of this month was NT\$102,377,061.

表3-1. 全國賦稅實徵淨額－按稅目別分(續1完)

單位：新臺幣百萬元

年度(月)別	稅 課 Revenues from							
	礦區稅 Mining Concession 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				
92年	10	111,803	50,762	61,041	48,013	47,765	11,600	
93年	4	133,893	52,617	81,276	49,323	49,904	12,937	
94年	1	135,370	53,706	81,664	50,877	51,863	13,178	
95年	0	131,208	54,660	76,547	52,494	52,548	14,014	
96年	0	133,691	59,009	74,682	53,883	53,271	13,637	
97年	0	116,082	59,127	56,955	55,343	53,255	12,696	
98年	0	112,367	59,054	53,313	56,347	53,050	13,066	
99年	0	136,357	63,044	73,313	58,203	54,052	13,815	
100年	0	141,982	63,374	78,608	59,467	55,380	12,640	
101年	-	143,849	62,712	81,137	61,796	56,534	11,693	
2月	-	5,705	391	5,314	197	691	759	
3月	-	6,992	392	6,600	219	2,352	1,011	
4月	-	6,505	413	6,092	788	30,153	955	
5月	-	8,527	340	8,187	39,708	18,665	1,109	
6月	-	7,747	155	7,592	18,498	887	955	
7月	-	8,646	202	8,444	578	663	1,252	
8月	-	5,665	326	5,339	458	501	855	
9月	-	6,353	274	6,079	327	245	815	
10月	-	7,245	1,090	6,155	327	627	1,010	
11月	-	42,427	35,103	7,324	242	753	1,101	
12月	-	32,257	23,638	8,619	285	177	1,239	
102年	-	17,195	1,038	16,157	485	1,564	1,899	
1月	-	11,062	865	10,196	258	949	1,209	
2月	-	6,133	172	5,961	227	614	690	
較上年	增減值	-	428	-218	647	30	-77	-68
同 月	增減率	-	7.5	-55.9	12.2	15.3	-11.1	-9.0
較上年	增減值	-	5,710	259	5,451	118	54	507
同 期	增減率	-	49.7	33.2	50.9	32.3	3.6	36.4
累 計	金 額	-	13,348	420	12,927	303	1,504	1,774
分 配	執 行 率	-	128.8	246.8	125.0	160.1	103.9	107.0

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							
Stamp Tax	Amusement Tax	Education Tax	Monopoly Revenues Tax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco	Specifically Selected Goods and Services Tax			
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
10,009	1,566	2	-	24,720	34,352	4,275			CY 2012
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
1,355	132	0	-	4,261	2,750	503			July
438	141	0	-	52	2,766	330			Aug.
1,401	132	-0	-	4,301	2,512	317			Sept.
419	132	1	-	37	3,182	303			Oct.
1,299	130	0	-	3,918	2,733	350			Nov.
459	123	-0	-	-57	3,516	504			Dec.
1,546	287	0	-	3,900	5,996	469			CY 2013
1,230	164	-0	-	3,867	2,833	241			Jan.
316	122	0	-	33	3,163	227			Feb.
31	-10	-0	-	-6	163	-34	Growth Value		VS. Same Month Last Year
10.8	-7.4	-93.1	-	-16.4	5.4	-12.9	Growth Rate		
8	26	-0	-	7	762	10	Growth Value		VS. Same Cumulation Jan. to Date
0.5	10.0	-93.8	-	0.2	14.6	2.1	Growth Rate		
1,461	281	-	-	3,735	4,540	260	Value % of Yearly Budget		Cumulative Distributed Budget
105.8	102.2	-	-	104.4	132.1	180.4			