

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				遺產
				小計	營利事業 所得稅	綜合 所得稅		
Grand Total	Total	Customs Duties	Subtotal	Enterprise Income Tax	Individual Income Tax	Estate	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	
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	1,713,647	1,652,077	86,964	712,595	343,861	368,735	20,791	
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	
3月	126,032	119,249	7,345	23,555	691	22,864	2,050	
4月	101,623	97,953	8,127	18,970	89	18,881	2,101	
5月	293,781	286,466	7,915	128,790	85,697	43,093	2,075	
6月	324,480	320,790	7,453	267,685	125,121	142,564	1,623	
7月	97,871	90,266	8,525	-14,659	2,140	-16,799	2,339	
8月	91,214	87,689	8,150	49,379	4,617	44,762	1,707	
9月	196,612	188,892	7,956	85,746	52,513	33,232	1,836	
10月	126,436	122,898	8,484	80,764	66,556	14,208	2,200	
11月	170,207	162,846	8,682	23,533	3,122	20,411	2,002	
較上年 同月	增減值 增減率	7,464 4.6	7,104 4.6	372 4.5	1,607 7.3	-359 -10.3	1,966 10.7	-35 -1.7
較上年 同期	增減值 增減率	21,136 1.2	18,951 1.2	565 0.7	-19,660 -2.7	-15,574 -4.3	-4,086 -1.1	-5,469 -20.8
累計 分配 預算數	金額 執行率	1,752,689 97.8	1,699,562 97.2	89,732 96.9	745,197 95.6	382,450 89.9	362,747 101.7	21,154 98.3

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11月份計83,075,523元，累計至本月實物抵繳金額共為1,485,868,957元，截至本月尚未變現之實物抵繳金額為1,303,131,089元。

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

Unit : NT\$ Million

及贈與稅 and Gift Tax		收 入 Taxes					Period		
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	2003		
23,162	5,885	233,460	159,644	48,336	84,148	8,272	2004		
24,110	6,341	237,531	168,411	50,443	68,204	6,342	2005		
23,516	5,177	236,931	159,201	51,042	89,954	4,072	2006		
21,780	6,701	246,137	149,037	50,415	128,895	5,758	2007		
23,871	5,107	243,961	126,660	49,506	90,630	6,692	2008		
17,225	5,103	223,503	127,879	45,349	105,956	3,750	2009		
31,264	9,066	268,214	150,777	44,516	104,574	4,556	2010		
15,847	7,812	283,884	164,877	44,660	93,990	5,860	2011		
19,276	9,004	281,817	160,897	44,939	71,940	4,298	2012		
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.		
12,395	8,396	297,734	146,496	40,912	64,599	2,483	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.		
1,289	761	52,588	10,376	3,112	6,155	312	Mar.		
1,068	1,033	1,791	13,380	3,845	5,145	201	Apr.		
1,244	831	54,733	13,017	3,515	6,686	212	May		
842	781	-8,991	13,222	4,124	5,576	207	June		
1,557	781	54,883	13,601	3,985	7,110	242	July		
971	737	-6,145	14,277	3,752	5,910	211	Aug.		
1,354	482	58,742	13,143	4,103	5,695	175	Sept.		
1,354	847	-5,621	13,748	3,784	6,797	187	Oct.		
1,104	898	55,115	13,732	3,472	5,903	180	Nov.		
113	-148	-321	517	33	828	-173	Growth Value	VS. Same Month	
11.4	-14.1	-0.6	3.9	1.0	16.3	-48.9	Growth Rate	Last Year	
-5,862	393	16,168	773	57	-642	-1,432	Growth Value	VS. Same	
-32.1	4.9	5.7	0.5	0.1	-1.0	-36.6	Growth Rate	Cumulation	
14,813	6,341	295,165	154,981	45,182	87,266	5,350	Value	Cumulative	
83.7	132.4	100.9	94.5	90.5	74.0	46.4	% 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\$83,075,523 in Nov. 2013, the accumulated total amount was NT\$1,485,868,957 as of this month, the unrealized total amount till the end of this month was NT\$1,303,131,089.

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	
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	-	135,569	42,436	93,133	62,748	57,568	12,220	
1月	-	11,062	865	10,196	258	949	1,209	
2月	-	6,133	172	5,961	227	614	690	
3月	-	9,108	258	8,850	286	1,991	1,052	
4月	-	7,861	473	7,388	1,747	33,064	1,181	
5月	-	9,469	296	9,173	40,106	17,198	1,275	
6月	-	9,038	244	8,794	18,298	889	1,079	
7月	-	10,096	109	9,986	578	632	1,390	
8月	-	7,766	197	7,568	459	504	1,070	
9月	-	8,392	182	8,210	301	314	1,015	
10月	-	9,953	1,430	8,522	251	688	1,111	
11月	-	46,692	38,208	8,484	237	725	1,148	
較上年	增減值	-	4,265	3,105	1,160	-5	-28	47
同 月	增減率	-	10.1	8.8	15.8	-2.1	-3.7	4.3
較上年	增減值	-	23,977	3,362	20,615	1,236	1,211	1,766
同 期	增減率	-	21.5	8.6	28.4	2.0	2.1	16.9
累 計	金 額	-	114,576	39,874	74,703	63,241	56,251	10,957
分 配	執 行 率	-	118.3	106.4	124.7	99.2	102.3	111.5
預 算 數								

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	Period	
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	-		2003	
7,771	1,862	9	-	24,230	9,661	-		2004	
8,458	1,979	10	-	25,712	10,387	-		2005	
8,714	1,986	8	-	26,644	17,508	-		2006	
8,837	1,809	5	-	28,131	19,888	-		2007	
9,650	1,745	5	-	29,706	20,115	-		2008	
8,464	1,666	0	-	21,853	24,911	-		2009	
8,945	1,646	-9	-	21,602	34,795	-		2010	
9,397	1,676	1	-	23,806	34,609	2,206		2011	
10,009	1,566	2	-	24,720	34,352	4,275		2012	
1,299	130	0	-	3,918	2,733	350		Nov.	
459	123	-0	-	-57	3,516	504		Dec.	
9,893	1,504	1	-	24,862	32,156	4,552		2013	
1,230	164	-0	-	3,867	2,833	241		Jan.	
316	122	0	-	33	3,163	227		Feb.	
1,176	143	-0	-	4,173	2,295	314		Mar.	
400	140	0	-	54	3,188	429		Apr.	
1,345	130	1	-	4,119	2,682	514		May	
464	123	0	-	35	3,204	450		June	
1,397	145	0	-	4,134	2,964	507		July	
512	138	0	-	70	2,930	524		Aug.	
1,337	137	-0	-	4,180	3,169	371		Sept.	
412	141	0	-	27	2,995	516		Oct.	
1,305	120	-	-	4,170	2,734	457		Nov.	
5	-10	-0	-	252	2	107	Growth Value	VS. Same Month	
0.4	-7.9	-	-	6.4	0.1	30.6	Growth Rate	Last Year	
342	60	-1	-	85	1,320	780	Growth Value	VS. Same Cumulation	
3.6	4.2	-44.2	-	0.3	4.3	20.7	Growth Rate	Jan. to Date	
8,963	1,547	-	-	23,778	26,750	2,598	Value % of Yearly Budget	Cumulative Distributed Budget	
110.4	97.2	-	-	104.6	120.2	175.2			