

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 Grand Total	關稅 Customs Duties	所得稅 Income Tax			遺產 Estate	
			小計 Subtotal	營利事業 所得稅 Profit-seeking Enterprise Income Tax	綜合 所得稅 Individual Income Tax	小計 Subtotal	
93年	1,387,300	78,885	455,914	241,089	214,825	29,048	
94年	1,567,396	82,374	625,807	329,357	296,450	30,451	
95年	1,600,804	79,567	646,218	311,888	334,330	28,694	
96年	1,733,895	81,859	730,160	382,634	347,526	28,481	
97年	1,760,438	80,426	834,988	445,245	389,744	28,978	
98年	1,530,282	68,827	640,967	334,163	306,804	22,327	
99年	1,622,244	89,484	590,387	285,701	304,686	40,330	
100年	1,764,611	96,323	710,191	367,186	343,005	23,659	
101年	1,796,697	94,918	760,810	367,744	393,065	28,280	
102年	1,834,124	97,009	743,290	351,115	392,174	23,728	
2月	65,065	6,258	27,220	1,429	25,791	1,276	
3月	126,032	7,345	23,555	691	22,864	2,050	
4月	101,623	8,127	18,970	89	18,881	2,101	
5月	293,781	7,915	128,790	85,697	43,093	2,075	
6月	324,480	7,453	267,685	125,121	142,564	1,623	
7月	97,871	8,525	-14,659	2,140	-16,799	2,339	
8月	91,214	8,150	49,379	4,617	44,762	1,707	
9月	196,612	7,956	85,746	52,513	33,232	1,836	
10月	126,436	8,484	80,764	66,556	14,208	2,200	
11月	170,207	8,682	23,533	3,122	20,411	2,002	
12月	120,477	10,045	30,694	7,255	23,440	2,937	
103年	194,680	15,153	54,546	4,044	50,502	4,236	
1月	126,424	8,349	22,752	1,118	21,634	2,084	
2月	68,257	6,804	31,795	2,926	28,869	2,152	
較上年 同月	增減值 增減率	3,192 4.9	546 8.7	4,575 16.8	1,497 104.8	3,077 11.9	875 68.6
較上年 同期	增減值 增減率	9,289 5.0	828 5.8	5,713 11.7	731 22.1	4,982 10.9	1,377 48.2
累計 分配 預算數	金額 執行率	199,449 97.6	14,026 108.0	49,910 109.3	3,573 113.2	46,337 109.0	3,960 107.0

說明：1. 特種貨物及勞務稅自100年6月起開徵。

2. 特別及臨時稅課包含營建剩餘土石方、礦石開採、土石採取等臨時稅及特別稅。

附註：遺產及贈與稅實物抵繳金額2月份計 45,191,267 元，累計至本月實物抵繳金額共為 116,248,897 元，截至本月尚未變現之實物抵繳金額為 82,742,985 元。

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

Unit : NT\$ Million

及贈與稅 and Gift Tax		貨物稅	證券交易稅	期貨交易稅	菸酒稅	特種貨物 及勞務稅	Period	
遺產稅	贈與稅	Commodity Tax	Securities Transactions Tax	Futures Transactions Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Period	
Estate Tax	Gift Tax							
23,162	5,885	159,644	84,148	8,272	48,336	—	2004	
24,110	6,341	168,411	68,204	6,342	50,443	—	2005	
23,516	5,177	159,201	89,954	4,072	51,042	—	2006	
21,780	6,701	149,037	128,895	5,758	50,415	—	2007	
23,871	5,107	126,660	90,630	6,692	49,506	—	2008	
17,225	5,103	127,879	105,956	3,750	45,349	—	2009	
31,264	9,066	150,777	104,574	4,556	44,516	—	2010	
15,847	7,812	164,877	93,990	5,860	44,660	2,206	2011	
19,276	9,004	160,897	71,940	4,298	44,939	4,275	2012	
14,077	9,651	162,504	71,383	2,669	44,769	5,318	2013	
737	539	17,501	3,816	206	3,894	227	Feb.	
1,289	761	10,376	6,155	312	3,112	314	Mar.	
1,068	1,033	13,380	5,145	201	3,845	429	Apr.	
1,244	831	13,017	6,686	212	3,515	514	May	
842	781	13,222	5,576	207	4,124	450	June	
1,557	781	13,601	7,110	242	3,985	507	July	
971	737	14,277	5,910	211	3,752	524	Aug.	
1,354	482	13,143	5,695	175	4,103	371	Sept.	
1,354	847	13,748	6,797	187	3,784	516	Oct.	
1,104	898	13,732	5,903	180	3,472	457	Nov.	
1,681	1,255	16,007	6,784	186	3,857	767	Dec.	
1,932	2,304	25,543	12,264	293	6,825	562	2014	
898	1,186	12,028	6,979	154	3,093	243	Jan.	
1,034	1,117	13,515	5,285	139	3,732	319	Feb.	
297	578	-3,986	1,469	-67	-162	92	Growth Value	VS. Same
40.3	107.3	-22.8	38.5	-32.6	-4.2	40.3	Growth Rate	Month
318	1,059	-2,456	2,643	-262	-395	94	Growth Value	VS. Same
19.7	85.0	-8.8	27.5	-47.3	-5.5	20.0	Growth Rate	Cumulation
								Jan. to Date
2,578	1,382	28,454	14,355	612	7,905	665	Value	Cumulative
74.9	166.7	89.8	85.4	47.8	86.3	84.5	% of Yearly Budget	Distributed Budget

Explanation : 1.The specifically selected goods and services tax was imposed from June 2011.

2.The special and provisional tax levies includes the special tax levies and the provisional tax levies which are imposed on the disposal of construction surplus, mining and quarrying.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$ 45,191,267 in Feb. 2014 , the accumulated total amount was NT\$ 116,248,897 as of this month, the unrealized total amount till the end of this month was NT\$ 82,742,985.

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	營業稅 Business Tax	礦區稅 Mining Concession Tax	土地稅 Land Tax			房屋稅 House Tax	使用牌照稅 Vehicle License Tax	
			小計 Subtotal	地價稅 Land Value Tax	土地增值稅 Land Value Increment Tax			
93年	233,460	4	133,893	52,617	81,276	49,323	49,904	
94年	237,531	1	135,370	53,706	81,664	50,877	51,863	
95年	236,931	0	131,208	54,660	76,547	52,494	52,548	
96年	246,137	0	133,691	59,009	74,682	53,883	53,271	
97年	243,961	0	116,082	59,127	56,955	55,343	53,255	
98年	223,503	0	112,367	59,054	53,313	56,347	53,050	
99年	268,214	0	136,357	63,044	73,313	58,203	54,052	
100年	283,884	0	141,982	63,374	78,608	59,467	55,380	
101年	281,817	—	143,849	62,712	81,137	61,796	56,534	
102年	303,039	—	174,081	70,826	103,255	63,013	57,759	
2月	-6,633	—	6,133	172	5,961	227	614	
3月	52,588	—	9,108	258	8,850	286	1,991	
4月	1,791	—	7,861	473	7,388	1,747	33,064	
5月	54,733	—	9,469	296	9,173	40,106	17,198	
6月	-8,991	—	9,038	244	8,794	18,298	889	
7月	54,883	—	10,096	109	9,986	578	632	
8月	-6,145	—	7,766	197	7,568	459	504	
9月	58,742	—	8,392	182	8,210	301	314	
10月	-5,621	—	9,953	1,430	8,522	251	688	
11月	55,115	—	46,692	38,208	8,484	237	725	
12月	5,305	—	38,512	28,390	10,121	266	191	
103年	40,761	—	18,975	715	18,260	412	1,634	
1月	50,316	—	10,836	484	10,352	206	992	
2月	-9,555	—	8,139	231	7,908	206	642	
較上年 同月	增減值 增減率	-2,922 -44.1	— —	2,007 32.7	59 34.4	1,947 32.7	-21 -9.5	28 4.5
較上年 同期	增減值 增減率	122 0.3	— —	1,780 10.4	-322 -31.1	2,103 13.0	-73 -15.1	71 4.5
累計 分配 預算數	金額 執行率	50,475 80.8	— —	14,977 126.7	255 280.8	14,723 124.0	307 134.4	1,457 112.2

Table 3-1. Total Net Tax Revenue—by Item of Tax (Cont.1 End)

Unit : NT\$ Million

契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	金融業 營業稅	健康福利捐	Period	
Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Surtax	Financial Enterprises Business Tax	Health and Welfare Surcharge on Tobacco		
12,937	7,771	1,862	—	9	24,230	9,661	2004	
13,178	8,458	1,979	—	10	25,712	10,387	2005	
14,014	8,714	1,986	—	8	26,644	17,508	2006	
13,637	8,837	1,809	—	5	28,131	19,888	2007	
12,696	9,650	1,745	—	5	29,706	20,115	2008	
13,066	8,464	1,666	—	0	21,853	24,911	2009	
13,815	8,945	1,646	—	-9	21,602	34,795	2010	
12,640	9,397	1,676	—	1	23,806	34,609	2011	
11,693	10,009	1,566	—	2	24,720	34,352	2012	
13,560	10,377	1,634	—	1	24,932	35,057	2013	
690	316	122	—	0	33	3,163	Feb.	
1,052	1,176	143	—	-0	4,173	2,295	Mar.	
1,181	400	140	—	0	54	3,188	Apr.	
1,275	1,345	130	—	1	4,119	2,682	May	
1,079	464	123	—	0	35	3,204	June	
1,390	1,397	145	—	0	4,134	2,964	July	
1,070	512	138	—	0	70	2,930	Aug.	
1,015	1,337	137	—	-0	4,180	3,169	Sept.	
1,111	412	141	—	0	27	2,995	Oct.	
1,148	1,305	120	—	—	4,170	2,734	Nov.	
1,341	484	130	—	—	70	2,901	Dec.	
1,841	1,714	262	42	0	4,235	5,382	2014	
1,072	1,367	129	25	0	4,269	1,528	Jan.	
768	347	132	18	-0	-34	3,854	Feb.	
78	31	10	18	-0	-67	691	Growth Value	VS. Same
11.3	9.8	8.0	—	—	—	21.8	Growth Rate	Month Last Year
-58	168	-25	42	0	336	-614	Growth Value	VS. Same
-3.1	10.9	-8.8	—	—	8.6	-10.2	Growth Rate	Cumulation Jan. to Date
1,840	1,431	243	24	—	3,711	5,097	Value	Cumulative
100.1	119.8	107.6	174.0	—	114.1	105.6	% of Yearly Budget	Distributed Budget