

表3-3. 中央政府賦稅實徵淨額－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			遺產及贈與 Estate and Gift		
			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	遺產稅 Estate Tax	
93年	916,621	78,885	410,322	216,980	193,342	9,764	7,929	
94年	1,067,720	82,374	563,226	296,421	266,805	10,280	8,125	
95年	1,094,282	79,567	581,596	280,699	300,897	9,975	8,219	
96年	1,208,699	81,859	657,144	344,370	312,774	9,942	7,635	
97年	1,242,942	80,426	751,490	400,720	350,769	10,802	9,213	
98年	1,051,565	68,827	576,870	300,746	276,124	8,007	6,190	
99年	1,082,412	89,484	531,349	257,131	274,218	16,990	13,471	
100年	1,203,398	96,323	639,172	330,467	308,704	10,199	6,716	
101年	1,222,126	94,918	684,729	330,970	353,759	13,010	8,980	
102年	1,218,047	97,009	668,961	316,004	352,957	10,497	6,253	
6月	264,592	7,453	240,916	112,609	128,307	742	388	
7月	52,752	8,525	-13,193	1,926	-15,119	1,049	701	
8月	71,548	8,150	44,441	4,155	40,285	745	418	
9月	142,853	7,956	77,171	47,262	29,909	794	585	
10月	101,103	8,484	72,687	59,900	12,787	987	627	
11月	85,709	8,682	21,180	2,810	18,370	897	500	
12月	66,705	10,045	27,625	6,529	21,096	1,326	778	
103年	743,699	50,965	455,878	217,745	238,132	5,435	2,839	
1月	81,243	8,349	20,477	1,006	19,470	948	398	
2月	51,456	6,804	28,615	2,633	25,982	994	493	
3月	90,139	8,406	22,582	1,552	21,030	797	452	
4月	44,050	9,167	10,151	-5,976	16,126	925	552	
5月	165,905	9,222	95,035	60,615	34,420	906	459	
6月	310,905	9,017	279,018	157,913	121,105	865	485	
較上年 同月	增減值 增減率	45,863 17.3	1,564 21.0	38,102 15.8	45,304 40.2	-7,202 -5.6	123 16.5	98 25.2
較上年 同期	增減值 增減率	44,146 6.3	5,798 12.8	16,828 3.8	24,325 12.6	-7,497 -3.1	736 15.7	195 7.4
累計 分配 預算數	金額 執行率	714,896 104.0	47,267 107.8	427,447 106.7	214,276 101.6	213,171 111.7	5,580 97.4	3,630 78.2

說明：特種貨物及勞務稅自103年起納編中央政府總預算，為比較基準一致，102年亦予納計。

附註：遺產及贈與稅實物抵繳金額6月份計22,932,905元，累計至本月實物抵繳金額共為175,589,608元，截至本月尚未變現之實物抵繳金額為175,589,608元。

Table 3-3. Net Tax Revenues of Central Gov't – by Item of Tax

Unit : NT\$ Million

稅 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	營業稅	礦區稅	Period	
贈與稅	Commodity Tax	Securities Transaction Tax	Futures Transaction Tax	Tobacco and Alcohol Tax	Specifically Selected Goods and Services Tax	Business Tax	Mining Concession Tax		
Gift Tax									
1,835	143,679	84,148	8,272	38,669	—	142,877	4	2004	
2,156	151,570	68,204	6,342	40,355	—	145,369	1	2005	
1,757	143,281	89,954	4,072	40,834	—	145,002	0	2006	
2,307	134,133	128,895	5,758	40,332	—	150,636	0	2007	
1,589	113,994	90,630	6,692	39,605	—	149,304	0	2008	
1,817	115,091	105,956	3,750	36,279	—	136,784	0	2009	
3,519	135,699	104,574	4,556	35,613	—	164,147	0	2010	
3,483	148,389	93,990	5,860	35,728	—	173,737	0	2011	
4,030	144,808	71,940	4,298	35,951	—	172,472	—	2012	
4,244	146,253	71,383	2,669	35,815	—	185,460	—	2013	
355	11,900	5,576	207	3,299	—	-5,503	—	June	
348	12,241	7,110	242	3,188	—	33,589	—	July	
327	12,850	5,910	211	3,002	—	-3,761	—	Aug.	
209	11,829	5,695	175	3,282	—	35,950	—	Sept.	
360	12,373	6,797	187	3,027	—	-3,440	—	Oct.	
397	12,359	5,903	180	2,777	—	33,731	—	Nov.	
548	14,407	6,784	186	3,086	—	3,247	—	Dec.	
2,595	75,738	44,559	1,066	16,608	2,275	91,177	—	2014	
550	10,825	6,979	154	2,474	243	30,794	—	Jan.	
501	12,163	5,285	139	2,986	319	-5,848	—	Feb.	
346	12,225	8,449	193	2,254	417	34,817	—	Mar.	
372	13,316	7,989	197	2,546	486	-726	—	Apr.	
447	13,608	7,437	210	3,010	414	36,063	—	May	
380	13,601	8,420	174	3,338	396	-3,923	—	June	
25	1,701	2,844	-34	38	-55	1,580	—	Growth Value	VS. Same Month
7.1	14.3	51.0	-16.2	1.2	-12.2	28.7	—	Growth Rate	Last Year
541	5,543	11,376	-421	-845	99	5,032	—	Growth Value	VS. Same Cumulation
26.3	7.9	34.3	-28.3	-4.8	4.5	5.8	—	Growth Rate	Jan. to Date
1,950	76,825	43,066	1,836	19,265	1,983	91,626	—	Value	Cumulative
133.1	98.6	103.5	58.0	86.2	114.7	99.5	—	% of Yearly Budget	Distributed Budget

Explanation : Since 2014, the specifically selected goods and services tax has compiled in the central government budget. In order to have same basis of comparison, figures in 2013 were included as well.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$22,932,905 in June 2014, the accumulated total amount was NT\$175,589,608 as of this month, the unrealized total amount till the end of this month was NT\$175,589,608.