

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	
12月	120,477	10,045	30,694	7,255	23,440	2,937	
103年	1,976,107	107,142	813,484	402,632	410,852	25,444	
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	
3月	139,423	8,406	25,092	1,725	23,367	1,821	
4月	96,913	9,167	11,279	-6,640	17,918	2,092	
5月	277,424	9,222	105,594	67,350	38,244	2,029	
6月	379,403	9,017	310,020	175,459	134,561	1,925	
7月	104,053	9,539	-15,228	4,417	-19,645	2,082	
8月	108,008	8,967	59,412	6,682	52,730	1,920	
9月	225,173	8,922	105,273	64,086	41,187	1,901	
10月	142,422	9,563	98,392	78,273	20,118	1,815	
11月	187,012	8,788	28,950	3,246	25,704	2,334	
12月	121,596	10,397	30,155	3,988	26,167	3,290	
較上年	增減值	1,119	352	-539	-3,266	2,727	353
同月	增減率	0.9	3.5	-1.8	-45.0	11.6	12.0
較上年	增減值	141,983	10,133	70,194	51,516	18,678	1,716
同期	增減率	7.7	10.4	9.4	14.7	4.8	7.2
累計	金額	1,867,312	97,900	770,090	387,711	382,379	25,243
分配	執行率	105.8	109.4	105.6	103.8	107.4	100.8
預算數							

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12月份計119,700,763元，累計至本月實物抵繳金額共為920,621,914元，截至本月尚未變現之實物抵繳金額為784,352,690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 Commodity Tax	證券交易稅 Securities Transaction Tax	期貨交易稅 Futures Transaction Tax	菸酒稅 Tobacco and Alcohol Tax	特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	Period		
遺產稅 Estate Tax	贈與稅 Gift Tax							Growth Value	VS. Same Month Last Year
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		
1,681	1,255	16,007	6,784	186	3,857	767	Dec.		
13,451	11,994	172,897	88,711	2,862	43,810	5,401	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.		
1,028	793	13,583	8,449	193	2,817	417	Mar.		
1,211	881	14,795	7,989	197	3,183	486	Apr.		
1,037	992	15,119	7,437	210	3,763	414	May		
1,083	842	15,113	8,420	174	4,172	396	June		
1,039	1,043	15,554	9,579	297	3,616	465	July		
1,222	698	14,939	7,413	267	4,198	476	Aug.		
998	903	14,252	6,501	273	3,805	645	Sept.		
928	887	14,020	6,813	334	3,891	434	Oct.		
1,398	936	14,755	5,774	280	3,647	339	Nov.		
1,575	1,716	15,225	8,072	345	3,894	767	Dec.		
-107	460	-783	1,288	159	36	0	Growth Value	VS. Same Month Last Year	
-6.4	36.7	-4.9	19.0	85.2	0.9	0.0	Growth Rate		
-626	2,343	10,394	17,327	193	-959	83	Growth Value	VS. Same Cumulation Jan. to Date	
-4.4	24.3	6.4	24.3	7.2	-2.1	1.6	Growth Rate		
16,406	8,837	170,722	87,117	3,680	49,296	3,960	Value % of Yearly Budget	Cumulative Distributed Budget	
82.0	135.7	101.3	101.8	77.8	88.9	136.4			

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\$119,700,763 in Dec. 2014, the accumulated total amount was NT\$920,621,914 as of this month, the unrealized total amount till the end of this month was NT\$784,352,690.

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	
12月	5,305	—	38,512	28,390	10,121	266	191	
103年	335,088	—	173,175	71,516	101,659	64,673	59,326	
1月	50,316	—	10,836	484	10,352	206	992	
2月	-9,555	—	8,139	231	7,908	206	642	
3月	56,890	—	10,138	480	9,658	281	2,238	
4月	-1,186	—	8,902	534	8,367	1,546	34,362	
5月	58,926	—	9,711	187	9,524	38,500	16,670	
6月	-6,410	—	8,753	179	8,575	21,517	1,282	
7月	58,862	—	8,428	262	8,166	816	792	
8月	-2,518	—	7,573	170	7,403	429	444	
9月	65,628	—	7,380	145	7,235	328	271	
10月	-7,446	—	9,026	1,176	7,850	283	704	
11月	67,337	—	43,269	36,427	6,841	197	734	
12月	4,244	—	41,020	31,239	9,781	364	194	
較上年 同月	增減值 增減率	-1,061 -20.0	— —	2,509 6.5	2,849 10.0	-340 -3.4	98 36.7	3 1.8
較上年 同期	增減值 增減率	32,049 10.6	— —	-906 -0.5	690 1.0	-1,596 -1.5	1,659 2.6	1,567 2.7
累計 分配 預算數	金額 執行率	296,044 113.2	— —	164,081 105.5	68,821 103.9	95,259 106.7	63,364 102.1	57,725 102.8

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 Tax	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
1,341	484	130	—	—	70	2,901		Dec.
12,535	10,644	1,624	793	0	25,609	32,889		2014
1,072	1,367	129	25	0	4,269	1,528		Jan.
768	347	132	18	-0	-34	3,854		Feb.
1,073	1,257	132	114	0	4,412	2,110		Mar.
956	389	130	76	0	30	2,521		Apr.
1,086	1,312	131	40	0	4,454	2,804		May
1,062	461	135	106	—	45	3,216		June
1,023	1,449	141	100	-0	4,006	2,534		July
872	468	137	39	—	-16	2,986		Aug.
908	1,349	159	107	-0	4,939	2,532		Sept.
1,014	438	124	99	0	16	2,902		Oct.
1,083	1,311	134	38	—	5,132	2,911		Nov.
1,617	496	138	33	-0	-1,645	2,990		Dec.
276	11	8	33	-0	-1,715	89	Growth Value	VS. Same Month Last Year
20.6	2.3	6.3	—	—	—	3.1	Growth Rate	
-1,026	267	-10	793	-1	678	-2,169	Growth Value	VS. Same Cumulation Jan. to Date
-7.6	2.6	-0.6	—	-58.8	2.7	-6.2	Growth Rate	
12,501	9,695	1,516	854	—	23,724	29,800	Value % of Yearly Budget	Cumulative Distributed Budget
100.3	109.8	107.1	92.9	—	107.9	110.4		