

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	1,218,050	97,009	668,961	316,004	352,957	10,499	6,253	
12月	66,708	10,045	27,625	6,529	21,096	1,329	778	
103年	1,343,373	107,142	732,136	362,369	369,767	11,392	6,069	
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	
7月	60,045	9,539	-13,705	3,975	-17,681	957	469	
8月	86,734	8,967	53,471	6,014	47,457	877	567	
9月	167,895	8,922	94,746	57,677	37,068	773	449	
10月	117,686	9,563	88,553	70,446	18,107	815	418	
11月	99,683	8,788	26,055	2,921	23,134	1,040	621	
12月	67,630	10,397	27,140	3,589	23,550	1,495	706	
較上年	增減值	155	352	-485	-2,940	2,455	166	-72
同月	增減率	0.2	3.5	-1.8	-45.0	11.6	12.5	-9.2
較上年	增減值	120,004	10,133	63,175	46,365	16,810	893	-183
同期	增減率	9.8	10.4	9.4	14.7	4.8	8.5	-2.9
累計	金額	1,271,304	97,900	693,081	348,940	344,141	11,300	7,345
分配	執行率	105.7	109.4	105.6	103.8	107.4	100.8	82.6

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12月份計49,238,514元，累計至本月實物抵繳金額共為406,777,330元，截至本月尚未變現之實物抵繳金額為404,373,806元。

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

Unit : NT\$ Million

稅 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	營業稅 Business Tax	礦區稅 Mining Concession Tax	Period	
贈與稅 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	
4,247	146,253	71,383	2,669	35,815	—	185,460	—	2013	
551	14,407	6,784	186	3,086	—	3,247	—	Dec.	
5,323	155,608	88,711	2,862	35,048	5,401	205,074	—	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	
488	13,999	9,579	297	2,893	465	36,023	—	July	
310	13,445	7,413	267	3,359	476	-1,541	—	Aug.	
325	12,827	6,501	273	3,044	645	40,164	—	Sept.	
397	12,618	6,813	334	3,113	434	-4,557	—	Oct.	
419	13,279	5,774	280	2,917	339	41,210	—	Nov.	
789	13,702	8,072	345	3,115	767	2,598	—	Dec.	
238	-704	1,288	159	29	0	-649	—	Growth Value	VS. Same Month
43.2	-4.9	19.0	85.2	0.9	0.0	-20.0	—	Growth Rate	Last Year
1,076	9,354	17,327	193	-767	83	19,614	—	Growth Value	VS. Same Cumulation
25.3	6.4	24.3	7.2	-2.1	1.6	10.6	—	Growth Rate	Jan. to Date
3,955	153,650	87,117	3,680	39,437	3,960	181,179	—	Value	Cumulative
134.6	101.3	101.8	77.8	88.9	136.4	113.2	—	% 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\$49,238,514 in Dec. 2014, the accumulated total amount was NT\$406,777,330 as of this month, the unrealized total amount till the end of this month was NT\$404,373,806.