

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	
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	
103年	1,976,107	107,142	813,484	402,632	410,852	25,444	
104年	2,134,857	110,978	936,731	462,784	473,946	32,736	
105年	2,224,075	114,971	1,006,360	510,388	495,972	47,515	
4月	100,173	9,509	17,669	-132	17,802	2,715	
5月	334,853	9,425	154,054	108,076	45,978	2,524	
6月	446,454	10,039	377,699	192,599	185,100	2,490	
7月	115,895	9,500	-5,901	2,198	-8,099	3,407	
8月	126,581	9,555	76,228	5,894	70,334	3,468	
9月	233,940	9,254	112,028	73,554	38,474	7,891	
10月	175,009	9,260	132,159	109,646	22,513	3,570	
11月	207,076	10,172	28,859	5,722	23,137	3,788	
12月	138,590	11,109	32,576	9,516	23,060	5,584	
106年	450,220	34,808	93,483	782	92,702	15,167	
1月	132,331	8,311	22,644	1,168	21,476	2,462	
2月	68,061	7,603	30,402	1,445	28,956	3,711	
3月	146,675	10,226	19,738	-2,330	22,068	5,468	
4月	103,153	8,667	20,699	499	20,200	3,526	
較上年	增減值	2,979	-841	3,030	631	2,399	811
同月	增減率	3.0	-8.8	17.1	—	13.5	29.9
較上年	增減值	4,543	-1,850	-5,177	-2,403	-2,774	374
同期	增減率	1.0	-5.0	-5.2	-75.5	-2.9	2.5
累計	金額	468,255	36,796	104,695	7,021	97,674	8,697
分配	執行率	96.1	94.6	89.3	11.1	94.9	174.4
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4月份計80,604,697元，累計至本月實物抵繳金額共為465,512,162元，截至本月尚未變現之實物抵繳金額為261,547,210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							
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	
13,451	11,994	172,897	88,711	2,862	43,810	5,401	2014	
18,355	14,381	183,131	82,033	3,783	44,160	4,192	2015	
25,486	22,029	181,907	70,855	3,706	45,627	2,826	2016	
1,434	1,281	16,198	5,746	303	3,527	222	Apr.	
1,434	1,090	15,751	5,695	322	3,277	308	May	
1,669	820	16,154	5,816	311	4,126	262	June	
1,701	1,706	15,121	6,271	304	3,857	262	July	
1,343	2,125	15,008	6,812	340	4,062	240	Aug.	
5,506	2,385	14,342	5,363	281	4,471	213	Sept.	
1,674	1,896	12,702	5,080	287	3,819	173	Oct.	
1,523	2,265	16,042	6,041	361	4,053	100	Nov.	
1,768	3,815	15,618	6,217	279	4,301	257	Dec.	
5,661	9,506	56,817	25,150	1,087	14,573	528	2017	
894	1,568	13,111	4,391	205	3,479	92	Jan.	
1,276	2,435	16,028	6,331	229	3,756	143	Feb.	
1,858	3,610	13,269	8,169	351	3,171	162	Mar.	
1,633	1,893	14,409	6,260	302	4,168	132	Apr.	
198	613	-1,789	513	-1	641	-90	Growth Value	VS. Same Month
13.8	47.8	-11.0	8.9	-0.3	18.2	-40.6	Growth Rate	Last Year
-3,206	3,580	-4,351	1,591	-135	912	-481	Growth Value	VS. Same Cumulation
-36.2	60.4	-7.1	6.8	-11.0	6.7	-47.7	Growth Rate	Jan. to Date
5,220	3,477	57,400	32,235	1,271	14,704	610	Value % of Yearly	Cumulative Distributed
108.5	273.3	99.0	78.0	85.5	99.1	86.6	Budget	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\$80,604,697 in Apr. 2017, the accumulated total amount was NT\$465,512,162 as of this month, the unrealized total amount till the end of this month was NT\$261,547,210.

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			
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	
103年	335,088	—	173,175	71,516	101,659	64,673	59,326	
104年	335,761	—	184,598	71,141	113,457	69,422	61,679	
105年	354,609	—	177,274	93,888	83,385	72,963	63,016	
4月	-959	—	5,888	202	5,686	1,606	33,949	
5月	62,384	—	7,035	189	6,847	45,739	19,877	
6月	-5,884	—	6,928	173	6,755	22,935	1,124	
7月	63,247	—	8,421	139	8,281	595	681	
8月	-3,193	—	8,284	208	8,076	479	551	
9月	63,342	—	6,839	261	6,578	363	278	
10月	-5,747	—	8,146	1,320	6,826	253	673	
11月	68,172	—	58,965	51,089	7,875	222	836	
12月	6,524	—	48,893	39,140	9,754	263	230	
106年	109,559	—	31,762	2,339	29,423	2,269	37,678	
1月	58,744	—	9,139	958	8,181	197	920	
2月	-11,734	—	6,176	411	5,765	156	718	
3月	64,646	—	8,888	678	8,210	286	3,194	
4月	-2,097	—	7,559	291	7,268	1,630	32,846	
較上年	增減值	-1,138	—	1,671	89	1,582	24	-1,103
同月	增減率	-118.7	—	28.4	44.3	27.8	1.5	-3.2
較上年	增減值	3,796	—	8,000	970	7,030	154	-1,088
同期	增減率	3.6	—	33.7	70.8	31.4	7.3	-2.8
累計	金額	117,746	—	29,526	1,065	28,461	1,992	38,487
分配	執行率	93.0	—	107.6	219.6	103.4	113.9	97.9
預算數								

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		
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
12,535	10,644	1,624	793	0	25,609	32,889		2014
13,827	11,285	1,633	667	7	25,137	33,097		2015
11,376	10,644	1,525	795	-1	23,746	34,363		2016
755	350	111	37	-0	-88	2,636		Apr.
955	1,337	134	57	—	3,583	2,396		May
971	474	126	63	-0	107	2,714		June
1,111	1,499	127	52	0	4,733	2,608		July
1,043	503	138	89	-0	34	2,940		Aug.
976	1,395	126	92	—	3,425	3,260		Sept.
1,042	393	125	57	—	16	3,001		Oct.
1,176	1,336	130	67	—	3,293	3,462		Nov.
1,287	515	130	114	0	1,249	3,445		Dec.
3,871	3,350	526	660	—	7,017	11,915		2017
986	1,351	127	40	—	3,444	2,689		Jan.
802	299	139	37	—	33	3,235		Feb.
1,112	1,347	142	495	—	3,547	2,463		Mar.
972	352	117	88	—	-7	3,529		Apr.
217	2	6	52	0	81	893	Growth Value	VS. Same Month Last Year
28.7	0.5	5.5	141.6	—	91.7	33.9	Growth Rate	
1,057	158	38	456	2	-289	1,379	Growth Value	VS. Same Cumulation Jan. to Date
37.5	4.9	7.7	223.8	—	-4.0	13.1	Growth Rate	
3,196	2,997	481	619	—	7,604	9,199	Value % of Yearly Budget	Cumulative Distributed Budget
121.1	111.8	109.4	106.6	—	92.3	129.5		