

表3-3. 中央政府(不含特別預算)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	
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	
103年	1,343,377	107,142	732,136	362,368	369,767	11,397	6,074	
104年	1,465,119	110,978	843,058	416,506	426,552	15,407	8,662	
105年	1,533,775	114,971	901,595	455,221	446,375	22,584	12,139	
4月	49,654	9,509	15,786	-236	16,021	1,276	660	
5月	209,904	9,425	138,023	96,643	41,380	1,154	663	
6月	370,597	10,039	338,770	172,180	166,590	1,161	782	
7月	67,905	9,500	-5,446	1,844	-7,289	1,612	808	
8月	101,855	9,555	68,453	5,153	63,300	1,651	628	
9月	174,635	9,254	100,418	65,791	34,626	3,856	2,712	
10月	145,618	9,260	118,153	97,891	20,262	1,696	786	
11月	103,690	10,172	25,828	5,004	20,823	1,786	707	
12月	71,160	11,109	29,135	8,381	20,754	2,673	822	
106年	282,148	34,808	83,598	453	83,145	7,133	2,639	
1月	85,024	8,311	20,343	1,051	19,292	1,148	414	
2月	53,349	7,603	27,119	1,174	25,945	1,677	577	
3月	93,161	10,226	17,602	-2,190	19,792	2,609	858	
4月	50,613	8,667	18,534	418	18,116	1,699	791	
較上年 同月	增減值 增減率	960 1.9	-841 -8.8	2,749 17.4	654 —	2,094 13.1	423 33.2	131 19.9
較上年 同期	增減值 增減率	-6,266 -2.2	-1,850 -5.0	-4,663 -5.3	-1,879 -80.6	-2,784 -3.2	136 1.9	-1,592 -37.6
累計 分配 預算數	金額 執行率	304,039 92.8	36,796 94.6	93,575 89.3	6,054 7.5	87,521 95.0	4,066 175.4	2,440 108.1

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4月份計40,302,345元，累計至本月實物抵繳金額共為166,673,934元，截至本月尚未變現之實物抵繳金額為166,673,933元。

Table 3-3. Net Tax Revenues of Central Gov't (Special Budget are excluded)  
— 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									
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	
5,323	155,608	88,711	2,862	35,048	5,401	205,074	—	2014	
6,745	164,818	82,033	3,783	35,328	4,192	205,523	—	2015	
10,445	163,716	70,855	3,706	36,501	2,826	217,021	—	2016	
616	14,578	5,746	303	2,821	222	-587	—	Apr.	
491	14,176	5,695	322	2,622	308	38,179	—	May	
379	14,538	5,816	311	3,301	262	-3,601	—	June	
804	13,609	6,271	304	3,086	262	38,707	—	July	
1,023	13,507	6,812	340	3,249	240	-1,954	—	Aug.	
1,143	12,908	5,363	281	3,577	213	38,766	—	Sept.	
909	11,432	5,080	287	3,055	173	-3,517	—	Oct.	
1,079	14,438	6,041	361	3,243	100	41,721	—	Nov.	
1,851	14,056	6,217	279	3,441	257	3,993	—	Dec.	
4,494	51,135	25,150	1,087	11,659	528	67,050	—	2017	
734	11,799	4,391	205	2,783	92	35,951	—	Jan.	
1,101	14,425	6,331	229	3,005	143	-7,181	—	Feb.	
1,751	11,943	8,169	351	2,537	162	39,563	—	Mar.	
908	12,968	6,260	302	3,334	132	-1,283	—	Apr.	
292	-1,610	513	-1	513	-90	-697	—	Growth Value	VS. Same Month
47.4	-11.0	8.9	-0.3	18.2	-40.6	-118.7	—	Growth Rate	Last Year
1,728	-3,916	1,591	-135	730	-481	2,323	—	Growth Value	VS. Same Cumulation
62.5	-7.1	6.8	-11.0	6.7	-47.7	3.6	—	Growth Rate	Jan. to Date
1,626	51,660	32,237	1,271	11,763	610	72,061	—	Value % of Yearly	Cumulative Distributed
276.4	99.0	78.0	85.5	99.1	86.6	93.0	—	Budget	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\$40,302,345 in Apr. 2017, the accumulated total amount was NT\$166,673,934 as of this month, the unrealized total amount till the end of this month was NT\$166,673,933.