

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	
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	
106年	2,251,246	114,957	986,412	503,312	483,100	51,085	
107年	2,386,945	120,057	1,077,079	567,945	509,135	31,825	
2月	56,195	8,010	24,500	1,056	23,444	1,622	
3月	167,524	9,951	33,978	3,657	30,321	3,000	
4月	104,584	9,343	17,869	-1,747	19,616	2,452	
5月	378,973	10,300	175,838	135,564	40,274	2,502	
6月	478,936	10,128	399,537	212,071	187,466	2,103	
7月	163,336	10,563	27,553	3,516	24,037	2,422	
8月	117,239	10,173	64,259	4,156	60,103	2,968	
9月	243,908	8,913	117,741	79,423	38,317	3,245	
10月	195,174	10,479	144,781	122,226	22,555	2,423	
11月	206,557	10,785	22,180	3,587	18,593	3,482	
12月	127,069	11,444	30,248	5,314	24,934	3,720	
108年	214,343	17,806	57,769	5,212	52,557	5,287	
1月	154,341	10,392	27,150	2,692	24,458	2,668	
2月	60,002	7,415	30,619	2,520	28,099	2,619	
較上年	增減值	3,807	-596	6,119	1,464	4,655	997
同月	增減率	6.8	-7.4	25.0	138.6	19.9	61.4
較上年	增減值	10,698	-172	14,673	5,034	9,639	1,780
同期	增減率	5.3	-1.0	34.0	—	22.5	50.7
累計	金額	213,955	17,432	45,920	2,858	43,062	5,084
分配	執行率	100.2	102.1	125.8	182.4	122.0	104.0

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：1. 遺產及贈與稅實物抵繳金額2月份計54,187,261元，累計至本月實物抵繳金額共為254,090,552元，截至本月尚未變現之實物抵繳金額為149,483,116元。

2. *遺產及贈與稅、菸酒稅包括撥入長照基金之稅款。

3. **營業稅包含未指定用途部分營業稅與金融業營業稅(撥入金融業特別準備金)。

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							
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	
21,186	29,899	178,467	89,967	4,190	50,235	2,317	2017	
21,378	10,447	180,111	101,171	6,100	69,603	2,474	2018	
1,097	526	13,878	5,883	473	4,705	140	Feb.	
2,000	1,000	14,572	9,361	588	4,779	184	Mar.	
1,508	944	15,708	7,730	448	5,906	242	Apr.	
1,858	644	14,992	9,942	466	5,428	174	May	
1,301	802	15,059	10,574	461	7,079	194	June	
1,545	877	16,053	9,654	522	6,651	250	July	
1,706	1,262	15,936	8,952	516	5,776	268	Aug.	
2,521	723	13,406	7,391	472	5,895	196	Sept.	
1,773	651	15,021	7,751	708	5,422	195	Oct.	
2,584	898	15,236	6,860	525	5,567	220	Nov.	
2,355	1,365	15,796	7,384	468	6,368	253	Dec.	
3,657	1,630	26,664	10,976	637	12,757	377	2019	
1,570	1,098	13,260	6,377	430	6,950	239	Jan.	
2,087	532	13,404	4,600	207	5,807	138	Feb.	
991	6	-475	-1,283	-265	1,102	-2	Growth Value	VS. Same
90.4	1.1	-3.4	-21.8	-56.1	23.4	-1.3	Growth Rate	Month
1,430	350	-1,669	-4,597	-288	2,026	79	Growth Value	VS. Same
64.2	27.3	-5.9	-29.5	-31.2	18.9	26.6	Growth Rate	Cumulation
2,948	2,136	27,045	16,763	662	9,558	335	Value	Cumulative
124.1	76.3	98.6	65.5	96.3	133.5	112.8	% of Yearly Budget	Distributed 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 : 1.The total amount of using physical objects for payment of estate and gift taxes was NT\$54,187,261 in Feb. 2019, the accumulated total amount was NT\$254,090,552 as of this month, the unrealized total amount till the end of this month was NT\$149,483,116.

2.*Estate and Gift Tax, Tobacco and Alcohol Tax, both include revenues for Long-term Care Services Development Fund.

3.**Business tax include undesignated portion and financial enterprises business tax, which were appropriated to financial special

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**		土地稅			房屋稅	
	Business Tax	金融業營業稅	小計	地價稅	土地增值稅	House Tax	
		Financial Enterprises Business Tax					Land Value Tax
			Subtotal	Land Value Tax	Land Value Increment Tax	House Tax	
98年	245,356	21,853	112,367	59,054	53,313	56,347	
99年	289,816	21,602	136,357	63,044	73,313	58,203	
100年	307,691	23,806	141,982	63,374	78,608	59,467	
101年	306,537	24,720	143,849	62,712	81,137	61,796	
102年	327,971	24,932	174,081	70,826	103,255	63,013	
103年	360,698	25,609	173,175	71,516	101,659	64,673	
104年	360,899	25,137	184,598	71,141	113,457	69,422	
105年	378,354	23,746	177,274	93,888	83,385	72,963	
106年	384,978	23,124	188,638	94,776	93,862	76,724	
107年	415,409	24,474	182,437	91,885	90,552	78,588	
2月	-12,903	2	5,802	166	5,636	189	
3月	73,342	3,757	9,048	476	8,572	234	
4月	-1,462	-28	7,047	250	6,797	1,272	
5月	74,501	3,660	8,657	233	8,424	49,241	
6月	-4,620	168	7,659	183	7,476	25,086	
7月	74,271	4,760	8,171	205	7,966	725	
8月	-4,664	4	8,043	149	7,894	466	
9月	74,163	3,789	6,446	339	6,107	338	
10月	-6,401	1	9,554	1,957	7,596	326	
11月	76,073	3,589	59,401	52,254	7,146	260	
12月	4,355	1,225	42,064	34,721	7,344	224	
108年	53,055	3,220	16,864	1,040	15,824	415	
1月	67,913	3,647	11,152	879	10,273	269	
2月	-14,858	-427	5,712	162	5,551	146	
較上年	增減值	-1,955	-429	-90	-4	-86	-43
同月	增減率	-15.2	—	-1.5	-2.3	-1.5	-23.0
較上年	增減值	-2,795	-329	515	-78	593	-2
同期	增減率	-5.0	-9.3	3.2	-7.0	3.9	-0.4
累計	金額	67,706	3,374	14,021	378	13,643	355
分配	執行率	78.4	95.4	120.3	275.4	116.0	117.0
預算數							

Table 3-1. Total Net Tax Revenue—by Item of Tax (Cont.1 End)

Unit : NT\$ Million

使用牌照稅	契稅	印花稅	娛樂稅	特別及 臨時稅課	教育捐	健康福利捐	Period	
Vehicle License Tax	Deed Tax	Stamp Tax	Amusement Tax	Special and Provisional Tax Levies	Education Tax	Health and Welfare Surcharge on Tobacco		
53,050	13,066	8,464	1,666	—	0	24,911	2009	
54,052	13,815	8,945	1,646	—	-9	34,795	2010	
55,380	12,640	9,397	1,676	—	1	34,609	2011	
56,534	11,693	10,009	1,566	—	2	34,352	2012	
57,759	13,560	10,377	1,634	—	1	35,057	2013	
59,326	12,535	10,644	1,624	793	0	32,889	2014	
61,679	13,827	11,285	1,633	667	7	33,097	2015	
63,016	11,376	10,644	1,525	795	-1	34,363	2016	
64,077	12,789	11,100	1,596	1,535	0	32,178	2017	
64,830	13,366	12,147	1,778	1,785	-0	28,186	2018	
724	740	304	145	66	—	1,916	Feb.	
3,444	1,116	1,537	146	395	-0	1,850	Mar.	
33,953	940	384	135	206	—	2,412	Apr.	
21,507	1,434	1,546	162	125	-0	2,156	May	
966	1,096	511	136	68	—	2,900	June	
748	1,253	1,609	149	35	—	2,708	July	
527	1,030	587	170	59	—	2,173	Aug.	
272	977	1,561	148	397	-0	2,347	Sept.	
700	1,183	552	156	165	—	2,159	Oct.	
834	1,222	1,506	144	46	—	2,217	Nov.	
185	1,142	519	142	79	-0	2,678	Dec.	
1,655	2,093	1,980	328	148	0	5,529	2019	
1,046	1,326	1,668	173	103	—	3,225	Jan.	
609	768	312	155	46	0	2,304	Feb.	
-115	27	8	9	-20	0	388	Growth Value	VS. Same Month
-15.8	3.7	2.5	6.5	-30.5	—	20.3	Growth Rate	Last Year
-40	121	144	39	-60	0	944	Growth Value	VS. Same Cumulation
-2.4	6.2	7.8	13.3	-29.0	—	20.6	Growth Rate	Jan. to Date
1,500	1,867	1,636	245	84	—	3,742	Value % of Yearly Budget	Cumulative Distributed Budget
110.4	112.1	121.0	133.7	176.3	—	147.8		