

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	
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	1,533,842	114,971	901,595	455,221	446,375	22,584	12,139	
106年	1,522,877	114,957	869,736	436,018	433,718	23,964	9,905	
107年	1,639,152	120,057	961,791	506,082	455,709	13,127	8,889	
2月	43,950	8,010	21,943	928	21,014	681	475	
3月	109,873	9,951	30,442	3,279	27,163	1,309	879	
4月	50,927	9,343	15,974	-1,584	17,558	1,144	722	
5月	238,881	10,300	157,405	121,298	36,108	1,129	844	
6月	393,623	10,128	357,453	189,085	168,368	854	540	
7月	106,683	10,563	24,579	3,135	21,443	976	634	
8月	93,046	10,173	57,565	3,687	53,878	1,204	729	
9月	180,980	8,913	104,834	70,610	34,224	1,205	889	
10月	161,048	10,479	128,741	108,684	20,057	966	689	
11月	100,201	10,785	19,562	3,065	16,498	1,501	1,142	
12月	66,580	11,444	26,624	4,686	21,938	1,330	834	
108年	143,656	17,806	51,439	4,649	46,789	2,167	1,453	
1月	96,944	10,392	24,164	2,399	21,765	1,115	631	
2月	46,712	7,415	27,275	2,251	25,024	1,051	822	
較上年 同月	增減值 增減率	2,761 6.3	-596 -7.4	5,332 24.3	1,322 142.4	4,010 19.1	371 54.4	346 72.8
較上年 同期	增減值 增減率	6,347 4.6	-172 -1.0	12,827 33.2	4,512 —	8,315 21.6	657 43.5	465 47.1
累計 分配 預算數	金額 執行率	146,786 97.9	17,432 102.1	41,043 125.3	2,525 184.1	38,518 121.5	1,930 112.3	1,158 125.4

說明：特種貨物及勞務稅自103年起納編中央政府總預算。

附註：遺產及贈與稅實物抵繳金額2月份計25,102,725元，累計至本月實物抵繳金額共為115,389,336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									
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	217,088	—	2016	
14,059	160,621	89,967	4,190	35,608	2,317	221,517	—	2017	
4,238	162,100	101,171	6,100	33,080	2,474	239,252	—	2018	
205	12,490	5,883	473	2,229	140	-7,898	—	Feb.	
431	13,115	9,361	588	2,337	184	42,586	—	Mar.	
422	14,137	7,730	448	2,786	242	-878	—	Apr.	
284	13,493	9,942	466	2,617	174	43,355	—	May	
314	13,553	10,574	461	3,337	194	-2,930	—	June	
342	14,447	9,654	522	3,152	250	42,541	—	July	
475	14,343	8,952	516	2,882	268	-2,856	—	Aug.	
317	12,065	7,391	472	2,835	196	43,069	—	Sept.	
276	13,519	7,751	708	2,607	195	-3,918	—	Oct.	
358	13,712	6,860	525	2,677	220	44,360	—	Nov.	
496	14,216	7,384	468	2,946	253	1,915	—	Dec.	
714	23,998	10,976	637	5,756	377	30,499	—	2019	
484	11,934	6,377	430	2,962	239	39,331	—	Jan.	
230	12,063	4,600	207	2,794	138	-8,832	—	Feb.	
24	-427	-1,283	-265	565	-2	-934	—	Growth Value	VS. Same Month
11.9	-3.4	-21.8	-56.1	25.4	-1.3	-11.8	—	Growth Rate	Last Year
192	-1,502	-4,597	-288	852	79	-1,509	—	Growth Value	VS. Same Cumulation
36.7	-5.9	-29.5	-31.2	17.4	26.6	-4.7	—	Growth Rate	Jan. to Date
771	24,341	16,763	662	4,911	335	39,371	—	Value % of Yearly	Cumulative Distributed
92.6	98.6	65.5	96.3	117.2	112.8	77.5	—	Budget	Budget

Explanation : Since 2014, the specifically selected goods and services tax has compiled in the central government budget.

Note : The total amount of using physical objects for payment of estate and gift taxes was NT\$25,102,725 in Feb. 2019, the accumulated total amount was NT\$115,389,336 as of this month.