

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<br>Grand Total | 關稅<br>Customs Duties | 所得稅<br>Income Tax |   |                                       | 遺產及贈與<br>Estate and Gift |                   |                |
|-----------------|-------------------|----------------------|-------------------|---|---------------------------------------|--------------------------|-------------------|----------------|
|                 |                   |                      | 小計<br>Subtotal    | 營利事業<br>所得稅<br>Profit-seeking<br>Enterprise<br>Income Tax | 綜合<br>所得稅<br>Individual<br>Income Tax | 小計<br>Subtotal           | 遺產稅<br>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            | 1,639,217         | 120,057              | 961,791           | 506,082   | 455,709                               | 13,127                   | 8,889             |                |
| 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             | 66,645            | 11,444               | 26,624            | 4,686   | 21,938                                | 1,330                    | 834               |                |
| 108年            | 1,306,298         | 88,120               | 801,397           | 418,739   | 382,658                               | 9,438                    | 6,464             |                |
| 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               |                |
| 3月              | 96,437            | 9,049                | 22,331            | 3,123   | 19,208                                | 899                      | 609               |                |
| 4月              | 53,010            | 10,169               | 16,370            | -863  | 17,233                                | 1,007                    | 686               |                |
| 5月              | 264,328           | 10,856               | 183,373           | 147,031   | 36,341                                | 1,229                    | 831               |                |
| 6月              | 390,652           | 9,534                | 360,134           | 194,525   | 165,608                               | 1,049                    | 779               |                |
| 7月              | 93,209            | 11,170               | 11,695            | 2,367   | 9,328                                 | 1,184                    | 838               |                |
| 8月              | 95,159            | 10,080               | 63,466            | 6,703   | 56,763                                | 1,120                    | 766               |                |
| 9月              | 169,848           | 9,455                | 92,589            | 61,203  | 31,386                                | 784                      | 503               |                |
| 較上年<br>同月       | 增減值<br>增減率        | -11,131<br>-6.2      | 543<br>6.1        | -12,245<br>-11.7  | -9,407<br>-13.3                       | -2,837<br>-8.3           | -421<br>-34.9     | -386<br>-43.4  |
| 較上年<br>同期       | 增減值<br>增減率        | -5,024<br>-0.4       | 771<br>0.9        | 14,533<br>1.8   | 29,091<br>7.5                         | -14,558<br>-3.7          | 107<br>1.1        | 240<br>3.9     |
| 累計<br>分配<br>預算數 | 金額<br>執行率         | 1,317,688<br>99.1    | 88,821<br>99.2    | 790,272<br>101.4  | 432,216<br>96.9                       | 358,056<br>106.9         | 9,255<br>102.0    | 5,555<br>116.4 |

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9月份計31,854,608元，累計至本月實物抵繳金額共為455,696,315元。

Table 3-3. Net Tax Revenues of Central Gov't (Special Budget are excluded)  
— by Item of Tax

Unit : NT\$ Million

| 稅<br>Tax        | 貨物稅<br>Commodity<br>Tax | 證券<br>交易稅<br>Securities<br>Transaction<br>Tax | 期貨<br>交易稅<br>Futures<br>Transaction<br>Tax | 菸酒稅<br>Tobacco<br>and Alcohol<br>Tax | 特種貨物<br>及勞務稅<br>Specifically<br>Selected<br>Goods and<br>Services Tax | 營業稅<br>Business<br>Tax | 礦區稅<br>Mining<br>Concession<br>Tax | Period               |                           |
|-----------------|-------------------------|---|--|--------------------------------------|---|------------------------|------------------------------------|----------------------|---------------------------|
| 贈與稅<br>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   | 239,317                | —                                  | 2018                 |                           |
| 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   | 1,980                  | —                                  | Dec.                 |                           |
| 2,974           | 117,495                 | 64,662  | 3,481                                      | 24,215                               | 1,995   | 195,495                | —                                  | 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.                 |                           |
| 290             | 12,680                  | 7,563   | 359  | 2,061                                | 206   | 41,289                 | —                                  | Mar.                 |                           |
| 321             | 13,675                  | 8,366   | 369  | 2,434                                | 176   | 444                    | —                                  | Apr.                 |                           |
| 398             | 14,489                  | 8,128   | 570  | 2,584                                | 279   | 42,820                 | —                                  | May                  |                           |
| 270             | 13,194                  | 6,075   | 368  | 2,859                                | 220   | -2,780                 | —                                  | June                 |                           |
| 346             | 14,547                  | 8,315   | 371  | 2,751                                | 373   | 42,802                 | —                                  | July                 |                           |
| 354             | 13,299                  | 8,099   | 490  | 2,885                                | 160   | -4,440                 | —                                  | Aug.                 |                           |
| 281             | 11,614                  | 7,139   | 316  | 2,884                                | 204   | 44,861                 | —                                  | Sept.                |                           |
| -35             | -452                    | -251  | -156                                       | 49                                   | 9   | 1,792                  | —                                  | Growth Value         | VS. Same<br>Month         |
| -11.1           | -3.7                    | -3.4  | -33.0                                      | 1.7                                  | 4.6   | 4.2                    | —                                  | Growth Rate          | Last Year                 |
| -133            | -3,158                  | -14,514                                       | -918                                       | -635                                 | 189   | -1,399                 | —                                  | Growth Value         | VS. Same<br>Cumulation    |
| -4.3            | -2.6                    | -18.3   | -20.9                                      | -2.6                                 | 10.5  | -0.7                   | —                                  | Growth Rate          | Jan. to Date              |
| 3,699           | 120,873                 | 83,465  | 4,414                                      | 24,853                               | 1,620   | 194,116                | —                                  | Value<br>% of Yearly | Cumulative<br>Distributed |
| 80.4            | 97.2                    | 77.5  | 78.9                                       | 97.4                                 | 123.2   | 100.7                  | —                                  | 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\$31,854,608 in Sept. 2019, the accumulated total amount was NT\$455,696,315 as of this month.