

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	
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	
108年	1,686,149	123,042	1,017,853	572,485	445,369	13,154	8,977	
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	
10月	202,797	11,385	168,624	141,026	27,597	1,184	750	
11月	100,915	10,561	18,054	3,140	14,914	1,188	812	
12月	76,138	12,976	29,779	9,579	20,200	1,344	950	
109年	100,790	8,666	28,833	1,161	27,672	781	394	
1月	100,790	8,666	28,833	1,161	27,672	781	394	
較上年 同月	增減值 增減率	3,846 4.0	-1,725 -16.6	4,669 19.3	-1,238 -51.6	5,907 27.1	-334 -30.0	-237 -37.5
較上年 同期	增減值 增減率	3,846 4.0	-1,725 -16.6	4,669 19.3	-1,238 -51.6	5,907 27.1	-334 -30.0	-237 -37.5
累計 分配 預算數	金額 執行率	89,487 112.6	9,239 93.8	21,655 133.1	2,636 44.0	19,019 145.5	1,023 76.3	614 64.2

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1月份計8,167,103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									
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	
4,177	159,190	91,205	4,695	32,688	2,735	241,587	—	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.	
434	13,471	8,644	370	2,747	256	-3,882	—	Oct.	
376	13,149	8,906	403	2,593	213	45,848	—	Nov.	
394	15,075	8,993	441	3,133	271	4,125	—	Dec.	
387	11,200	6,976	352	2,908	62	41,012	—	2020	
387	11,200	6,976	352	2,908	62	41,012	—	Jan.	
-97	-734	600	-78	-54	-177	1,681	—	Growth Value	VS. Same Month
-20.1	-6.2	9.4	-18.2	-1.8	-74.0	4.3	—	Growth Rate	Last Year
-97	-734	600	-78	-54	-177	1,681	—	Growth Value	VS. Same Cumulation
-20.1	-6.2	9.4	-18.2	-1.8	-74.0	4.3	—	Growth Rate	Jan. to Date
409	12,034	6,951	307	2,492	163	35,624	—	Value % of Yearly	Cumulative Distributed
94.5	93.1	100.4	114.7	116.7	38.1	115.1	—	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\$8,167,103 in Jan. 2020.